PACKET MODIFICATIONS

October 15, 2025

Addition of the following pictures handed out, not included in the original packet:

- *Town Administrator Wynn's updated FY-26 Draft Budget File Handed Out During 10/14/2025 Board Meeting: FY-26 DRAFT BUDGET_10.13.2025_F*

ACCOUNT	DESCRIPTION	ACTUAL FY-2023 BUDGET	ACTUAL FY-2024 BUDGET	ADOPTED FY-2025 BUDGET	PROJECTED FY-2025 BUDGET	PROPOSED FY-2026 BUDGET	ADOPTED FY-2026 BUDGET
	General Fund Revenues						
10-31-01	PROPERTY TAXES	$ 146,647.28	$ 191,185.08	$ 160,000.00	$ 158,000.00	$ 160,000.00	
10-31-02	S.O. AUTO TAXES	$ 24,005.56	$ 24,847.78	$ 21,000.00	$ 20,000.00	$ 20,200.00	
10-31-03	SALES TAX - TOWN	$ 540,122.58	$ 562,538.94	$ 530,000.00	$ 550,000.00	$ 560,000.00	
10-31-04	SALES TAX - COUNTY	$ 179,604.82	$ 152,829.29	$ 130,000.00	$ 150,000.00	$ 150,000.00	
10-31-05	SALES TAX - STATE MARIJUANA	$ 22,363.50	$ 12,994.79	$ 25,000.00	$ 5,500.00	$ 4,800.00	
10-31-06	CIGARETTE TAX	$ 1,859.84	$ 1,293.67	$ 1,500.00	$ 950.00	$ 890.00	
10-31-07	FRANCHISE TAX	$ 110,218.14	$ 58,284.88	$ 60,000.00	$ 55,000.00	$ 53,000.00	
10-31-08	PENALTY & INTEREST	$ 378.45	$ 398.09	$ 500.00	$ 350.00	$ 310.00	
10-31-09	DELINQUENT TAX	$ -	$ -	$ -	$ -	$ -	
10-31-10	ABATEMENTS	$ -	$ -	$ -	$ -	$ -	
10-31-11	MARIJUANA OCCUPATIONAL TAX (Transaction Fee)	$ -	$ -	$ -	$ -	$ 62,300.00	
	Subgroup : TAXES	**$ 1,025,200.17**	**$ 1,004,372.52**	**$ 928,000.00**	**$ 939,800.00**	**$ 1,011,500.00**	**$ -**
	General Fund Revenues						
10-32-01	LIQUOR LICENSES	$ 4,075.00	$ 5,690.00	$ 4,500.00	$ 7,200.00	$ 7,300.00	
10-32-02	MISCELLANEOUS PERMITS	$ 13,540.00	$ 10,398.00	$ 10,000.00	$ 7,000.00	$ 5,800.00	
10-32-03	BUILDING PERMITS	$ 28,670.28	$ 34,219.63	$ 45,000.00	$ 15,000.00	$ 40,000.00	
10-32-04	SPECIAL REVIEWS	$ 1,000.00	$ 1,550.00	$ 4,500.00	$ 1,000.00	$ 1,000.00	
10-32-05	ZONING VERIFICATION & ADMINISTRATIVE REVIEWS	$ -	$ 300.00	$ 500.00	$ 750.00	$ 1,000.00	
10-32-06	VIN INSPECTIONS	$ 1,000.00	$ 1,190.00	$ 1,500.00	$ 1,500.00	$ 1,500.00	
10-32-07	PRE-APPLICATION MEETINGS	$ -	$ -	$ 1,000.00	$ -	$ -	
10-32-08	SHORT-TERM RENTAL LICENSES	$ -	$ -	$ 9,000.00	$ -	$ -	
10-32-09	SPECIAL EVENT PERMIT FEES	$ -	$ -	$ -	$ -	$ 3,500.00	
10-32-10	MARIJUANA LICENSING FEE	$ -	$ 4,675.00	$ 4,500.00	$ 2,000.00	$ 2,000.00	
	Subgroup : LICENSES, PERMITS & FEES	**$ 48,285.28**	**$ 58,022.63**	**$ 80,500.00**	**$ 34,450.00**	**$ 62,100.00**	**$ -**
	General Fund Revenues						
10-33-01	HIGHWAY USER TAX	$ 48,242.90	$ 55,693.59	$ 46,950.00	$ 45,000.00	$ 55,000.00	
10-33-02	MOTOR VEHICLE - $1.50	$ 1,725.27	$ 1,705.79	$ 1,500.00	$ 1,500.00	$ 1,500.00	
10-33-03	MOTOR VEHICLE - $2.50	$ 3,968.05	$ 3,904.16	$ 3,500.00	$ 3,000.00	$ 3,000.00	
10-33-07	SEVERANCE TAX	$ -	$ 4,895.47	$ 5,000.00	$ 2,000.00	$ 2,400.00	
10-33-08	MINERAL LEASING	$ 18,654.37	$ 8,012.82	$ 10,000.00	$ 8,000.00	$ 9,000.00	
10-33-10	ROAD & BRIDGE	$ 7,934.77	$ 6,717.60	$ 7,500.00	$ 8,000.00	$ 8,200.00	
	Subgroup : INTERGOVERNMENTAL REVENUES	**$ 80,525.36**	**$ 80,929.43**	**$ 74,450.00**	**$ 67,500.00**	**$ 79,100.00**	**$ -**
	General Fund Revenues						
10-34-01	COURT FINES	$ 160.00	$ 1,165.00	$ 1,000.00	$ 1,000.00	$ 1,000.00	
10-34-02	POLICE FINES	$ 2,471.00	$ 8,843.50	$ 7,500.00	$ 8,000.00	$ 8,000.00	
10-34-03	MISCELLANEOUS FINES - BONDS	$ 115.00	$ 155.00	$ 100.00	$ 300.00	$ 250.00	
10-34-04	BACK THE BADGE (0.8% SALES TAX)	$ 244,193.18	$ 261,540.04	$ 200,000.00	$ 225,000.00	$ 252,000.00	
10-34-05	DOG TAGS	$ 250.00	$ 185.00	$ 400.00	$ 480.00	$ 750.00	
10-34-06	CODE ENFORCEMENT VIOLATIONS	$ -	$ -	$ 2,500.00	$ -	$ 500.00	
10-34-10	LAW ENFORCEMENT COST ALLOCATION	$ -	$ -	$ -	$ -	$ -	
10-34-50	PD GRANT	$ 3,105.18	$ -	$ -	$ -	$ -	
	Subgroup : FINES AND FORFEITURES	**$ 250,294.36**	**$ 271,888.54**	**$ 211,500.00**	**$ 234,780.00**	**$ 262,500.00**	**$ -**

ACCOUNT	DESCRIPTION	ACTUAL FY-2023 BUDGET	ACTUAL FY-2024 BUDGET	ADOPTED FY-2025 BUDGET	PROJECTED FY-2025 BUDGET	PROPOSED FY-2026 BUDGET	ADOPTED FY-2026 BUDGET
	General Fund Revenues						
10-35-01	RENTS & ROYALTIES	$ 5,555.26	$ 24,289.02	$ 8,500.00	$ 30,000.00	$ 25,000.00	
10-35-02	MOTOR FUEL TAX REFUNDS	$ -	$ -	$ -	$ -	$ -	
10-35-04	INTEREST INCOME	$ 165,337.18	$ 201,755.89	$ 145,000.00	$ 175,000.00	$ 175,000.00	
10-35-05	LATE CHARGES	$ 7,880.00	$ 7,060.84	$ 5,000.00	$ 5,000.00	$ 5,000.00	
10-35-06	OTHER INCOME	$ 518.32	$ 16,488.79	$ 1,000.00	$ 5,700.00	$ 1,000.00	
10-35-07	INSURANCE PROCEEDS	$ -	$ -	$ -	$ 1,100.00	$ -	
10-35-09	PARK DONATIONS	$ -	$ -	$ -	$ -	$ -	
10-35-10	OTHER AGENCY CONTRIBUTIONS	$ -	$ -	$ -	$ -	$ -	
10-35-13	BRIDGE RESERVE	$ -	$ -	$ -	$ -	$ -	
10-35-15	REFUND OF EXPENDITURES	$ 62,237.95	$ 18,846.24	$ 1,000.00	$ 7,800.00	$ 7,500.00	
10-35-16	RESTITUTION	$ 4,775.14	$ 4,853.35	$ 5,200.00	$ 5,500.00	$ 5,200.00	
10-35-18	SALES OF ASSETS	$ -	$ -	$ 32,000.00	$ 84,000.00	$ 15,000.00	
	Subgroup : MISCELLANEOUS REVENUES	**$ 246,303.85**	**$ 273,294.13**	**$ 197,700.00**	**$ 314,100.00**	**$ 233,700.00**	**$ -**
	General Fund Revenues						
10-39-99	TRANSFER REVENUE	$ -	$ -	$ 2,022,258.00	$ -	$ -	$ -
	Subgroup : TRANSFERS	**$ -**	**$ -**	**$ 2,022,258.00**	**$ -**	**$ -**	**$ -**
	General Fund Revenues						
	TOTAL GENERAL FUND REVENUES	**$ 1,650,609.02**	**$ 1,688,507.25**	**$ 3,514,408.00**	**$ 1,590,630.00**	**$ 1,648,900.00**	**$ -**
	FY-2025 YEAR END PROJECTED GENERAL FUND BALANCE					**$ 1,200,000.00**	
	General Fund Revenues					***CHECK NOTES BELOW**	
	TOTAL GENERAL FUND EXPENDITURES	**$ (1,640,726.96)**	**$ (1,539,566.67)**		**$ (1,529,785.00)**	**$ (1,807,300.00)**	
	NET SURPLUS (DEFICIT) - General Fund	**$ 9,882.06**	**$ 148,940.58**		**$ 60,845.00**	**$ 1,041,600.00**	**$ -**

* WILL REQUIRE THE USE OF FUND BALANCE TO COVER THE COST OF PERSONNEL AND OPERATIONS EXPENSES

ACCOUNT	DESCRIPTION	ACTUAL FY-2023 BUDGET	ACTUAL FY-2024 BUDGET	PROJECTED FY-2025 BUDGET	PROPOSED FY-2026 BUDGET	ADOPTED FY-2026 BUDGET
	CIP REVENUE					
22-31-06	MARIJUANA OCCUPATIONAL TAX (Transaction Fee)	$ 97,330.00	$ 93,550.00	$ 66,000.00	$ -	
26-30-01	SIDEWALK FEE	$ 30,125.84	$ 30,279.53	$ 27,000.00	$ 26,500.00	
40-38-01	CONSERVATION TRUST FUND	$ 3,038.75	$ 16,285.06	$ 4,264.00	$ 4,000.00	
50-31-03	SALES TAX - CIP	$ 270,043.31	$ 281,227.21	$ 250,000.00	$ 260,000.00	
10-35-20	GRANT REVENUE	$ 52,612.50	$ 39,352.46	$ 6,500.00	$ 293,974.00	
10-35-20	GRANT REVENUE - 5TH & GRAND	$ -	$ -	$ -	$ 3,798,500.00	
	Subgroup : Capital Improvement	$ 419,985.81	$ 414,129.67	$ 322,500.00	$ 553,974.00	$ -
	Subgroup : Capital Improvement - 5TH & GRAND	$ -	$ -	$ -	$ 3,798,500.00	
	Subgroup : Sidewalk	$ 30,125.84	$ 30,279.53	$ 27,000.00	$ 26,500.00	$ -
	Subgroup : Conservation Trust Fund	$ 3,038.75	$ 16,285.06	$ 4,264.00	$ 4,000.00	$ -
	Total All Funds	**$ 453,150.40**	**$ 460,694.26**	**$ 353,764.00**	**$ 4,382,974.00**	**$ -**
	CIP EXPENDITURES					
	CAPITAL OUTLAY EXPENSES ADMINISTRATION	$ 85,692.60	$ 71,705.36	$ 36,000.00	$ 125,000.00	$ -
	CAPITAL OUTLAY EXPENSES LAW ENFORCEMENT	$ -	$ 49,483.58	$ 37,475.00	$ 67,500.00	$ -
	CAPITAL OUTLAY EXPENSES BUILDING	$ -	$ 242.91	$ -	$ -	$ -
	CAPITAL OUTLAY EXPENSES PW-STREETS	$ 192,000.00	$ 121,676.49	$ 20,500.00	$ 430,000.00	$ -
	CAPITAL OUTLAY EXPENSES PW -STREETS 5TH & GRAND	$ -	$ 94,833.81	$ 25,000.00	$ 3,200,000.00	
	CAPITAL OUTLAY EXPENSES PW - PARKS	$ 37,750.00	$ 17,338.24	$ 42,300.00	$ 50,000.00	$ -
	Subgroup : CIP EXPENDITURES	$ 315,442.60	$ 355,280.39	$ 161,275.00	$ 672,500.00	$ -
	Subgroup : CIP EXPENDITURES - 5TH & GRAND	$ -	$ -	$ -	$ 598,500.00	
	CIP TOTALS				*** CHECK NOTES BELOW**	
	FY-2025 YEAR END PROJECTED SALES TAX CAPITAL IMPROVEMENT FUND BALANCE				$ 960,000.00	
	NET SURPLUS (DEFICIT) - CIP (LESS 5TH & GRAND)	**$ 104,543.21**	**$ 58,849.28**	**$ 161,225.00**	**$ 841,474.00**	**$ -**
	***WILL REQUIRE THE USE OF FUND BALANCE**					

ACCOUNT	DESCRIPTION	ACTUAL FY-2023 BUDGET	ACTUAL FY-2024 BUDGET	PROJECTED FY-2025 BUDGET	PROPOSED FY-2026 BUDGET	ADOPTED FY-2026 BUDGET
ADMINISTRATION	**PERSONNEL SERVICES**					
10-41-01	MAYOR & TRUSTEES	$ 3,821.94	$ 9,079.71	$ 5,500.00	$ 2,400.00	
10-41-02	TOWN ADMINISTRATOR/CONTRACT LABOR	$ 153,114.33	$ 45,375.86	$ 35,000.00	$ 33,000.00	
10-41-03	SALARIES & WAGES	$ 84,175.47	$ 69,271.56	$ 73,000.00	$ 95,000.00	
10-41-04	EMPLOYER FICA	$ 5,273.88	$ 7,538.34	$ 7,250.00	$ 8,750.00	
10-41-05	EMPLOYER MEDICARE	$ 1,233.33	$ 1,740.71	$ 1,700.00	$ 2,100.00	
10-41-06	UNEMPLOYMENT TAX	$ 152.18	$ 290.10	$ 300.00	$ 300.00	
10-41-07	INSURANCE BENEFITS	$ 15,106.27	$ 23,424.45	$ 25,000.00	$ 34,300.00	
10-41-08	RETIREMENT BENEFITS	$ 1,995.95	$ 4,964.45	$ 4,750.00	$ 8,000.00	
10-41-09	LIFE/DISABILITY INSURANCE	$ -	$ -	$ -	$ 350.00	
10-41-10	WORKMEN'S COMPENSATION	$ -	$ 1,797.54	$ 1,400.00	$ 1,600.00	
10-41-13	OVERTIME	$ -	$ 1,579.49	$ 2,300.00	$ 3,000.00	
	Subgroup : Personnel Services	**$ 264,873.35**	**$ 165,062.21**	**$ 156,200.00**	**$ 188,800.00**	**$ -**
ADMINISTRATION	**OPERATING**					
10-41-15	OFFICE SUPPLIES	$ 10,542.87	$ 2,600.53	$ 2,000.00	$ 2,000.00	
10-41-16	OPERATING SUPPLIES	$ 6,322.12	$ 3,032.18	$ 2,900.00	$ 2,900.00	
10-41-17	POSTAGE	$ 5,785.68	$ 5,446.25	$ 1,100.00	$ 1,100.00	
10-41-20	LEGAL, ENGINEERING & PROFESSIONAL SERVICES	$ 77,378.25	$ 69,039.29	$ 48,000.00	$ 55,000.00	
10-41-21	AUDIT & BUDGET EXPENSE	$ -	$ 6,708.34	$ 4,000.00	$ 5,500.00	
10-41-22	REPAIRS & MAINTENANCE	$ 1,834.54	$ 1,088.49	$ 1,000.00	$ 1,000.00	
10-41-23	VEHICLE EXPENSE	$ -	$ -	$ 500.00	$ 750.00	
10-41-25	TOWN HALL EXPENSE	$ 17,839.90	$ 5,413.69	$ 3,500.00	$ 3,550.00	
10-41-26	TRAVEL, MEETINGS, & TRAININGS	$ 11,828.59	$ 7,579.31	$ 7,500.00	$ 7,500.00	
10-41-27	INSURANCE & BONDS	$ 4,427.09	$ 12,587.34	$ 10,000.00	$ 10,000.00	
10-41-28	UTILITIES	$ 6,324.17	$ 3,119.95	$ 5,000.00	$ 5,000.00	
10-41-29	TELEPHONE & INTERNET	$ 1,243.12	$ 814.40	$ 2,300.00	$ 2,800.00	
10-41-30	PUBLISHING ADS	$ 8,917.57	$ 12,033.92	$ 1,000.00	$ 2,400.00	
10-41-31	DUES & SUBSCRIPTIONS	$ 25,888.85	$ 37,457.21	$ 30,000.00	$ 37,700.00	
10-41-33	DATA PROCESSING	$ 6,981.44	$ 694.61	$ 5,000.00	$ 7,500.00	
10-41-40	MISCELLANEOUS	$ 6,133.09	$ 23,421.86	$ 1,500.00	$ 1,000.00	
10-41-43	CULTURAL EVENTS	$ -	$ -	$ 400.00	$ -	
10-41-44	HUMAN SERVICES	$ 3,441.93	$ 3,018.05	$ 7,100.00	$ 7,500.00	
10-41-45	BUILDING INSPECTOR	$ -	$ -	$ -	$ -	
10-41-90	TREASURER'S FEE	$ 3,082.96	$ 12,734.09	$ 13,000.00	$ 14,300.00	
	Subgroup : Operating Expenditures	**$ 197,972.17**	**$ 206,789.51**	**$ 145,800.00**	**$ 167,500.00**	**$ -**
	GENERAL FUND TOTAL	**$ 462,845.52**	**$ 371,851.72**	**$ 302,000.00**	**$ 356,300.00**	**$ -**
ADMINISTRATION	**CAPITAL OUTLAY & TRANSFERS**					
10-41-73	BUILDING IMPROVEMENTS	$ -	$ 1,572.69	$ 18,000.00	$ 50,000.00	
10-41-74	MACHINERY & EQUIPMENT	$ -	$ 3,662.46	$ 18,000.00	$ -	
10-41-75	GRANT PROJECTS	$ 85,692.60	$ 66,470.21	$ -	$ -	
10-41-78	GRANT PROJECT - CODE REVISION	$ -	$ -	$ -	$ 75,000.00	
10-41-99	TRANSFERS	$ -	$ -	$ -	$ -	$ -
	SUBGROUP : SALES TAX CIP TOTAL	**$ 85,692.60**	**$ 71,705.36**	**$ 36,000.00**	**$ 125,000.00**	**$ -**

ACCOUNT	DESCRIPTION	ACTUAL FY-2023 BUDGET	ACTUAL FY-2024 BUDGET	PROJECTED FY-2025 BUDGET	PROPOSED FY-2026 BUDGET	ADOPTED FY-2026 BUDGET
LAW ENFORCEMENT	**PERSONNEL SERVICES**					
10-42-02	CONTRACT LABOR (JUDGE)	$ 8,160.00	$ 5,820.00	$ 7,200.00	$ 7,500.00	
10-42-03	SALARIES & WAGES	$ 425,548.60	$ 438,392.30	$ 477,500.00	$ 525,000.00	
10-42-04	EMPLOYER FICA	$ 5,314.63	$ 3,508.15	$ 5,500.00	$ 36,000.00	
10-42-05	EMPLOYER MEDICARE	$ 6,047.55	$ 6,556.56	$ 7,000.00	$ 8,500.00	
10-42-06	UNEMPLOYMENT TAX	$ 880.01	$ 904.31	$ 1,100.00	$ 1,200.00	
10-42-07	INSURANCE BENEFITS	$ 53,715.89	$ 59,209.55	$ 85,800.00	$ 109,250.00	
10-42-08	RETIREMENT BENEFITS	$ 8,963.07	$ 9,519.52	$ 11,500.00	$ 13,050.00	
10-42-09	LIFE/DISABILITY INSURANCE	$ -	$ -	$ -	$ 1,300.00	
10-42-10	WORKMEN'S COMPENSATION	$ 10,010.00	$ 8,695.93	$ 13,000.00	$ 16,000.00	
10-42-11	FPPA PENSION	$ 32,996.18	$ 34,408.19	$ 44,000.00	$ 49,000.00	
10-42-12	FPPA D&D	$ 9,406.78	$ 12,561.21	$ 16,700.00	$ 17,500.00	
10-42-13	OVERTIME	$ (164.31)	$ 15,800.04	$ 15,000.00	$ 17,700.00	
	Subgroup : Personnel Services	**$ 560,878.40**	**$ 595,375.76**	**$ 684,300.00**	**$ 802,000.00**	**$ -**
LAW ENFORCEMENT	**OPERATING**					
10-42-15	OFFICE SUPPLIES	$ 1,480.51	$ 529.82	$ 1,000.00	$ 1,500.00	
10-42-16	OPERATING SUPPLIES	$ 23,436.61	$ 15,360.77	$ 4,000.00	$ 4,000.00	
10-42-17	POSTAGE	$ -	$ 72.31	$ 500.00	$ 250.00	
10-42-19	UNIFORMS	$ -	$ -	$ -	$ 10,000.00	
10-42-20	LEGAL, ENGINEERING & PROFESSIONAL SERVICES	$ 2,648.35	$ 9,185.47	$ 12,000.00	$ 15,000.00	
10-42-22	REPAIRS & MAINTENANCE	$ 630.29	$ 688.06	$ 1,000.00	$ 1,250.00	
10-42-23	VEHICLE EXPENSE	$ 18,481.34	$ 25,552.68	$ 16,000.00	$ 18,000.00	
10-42-26	TRAVEL, MEETINGS, & TRAININGS	$ 8,583.75	$ 4,777.57	$ 3,000.00	$ 3,500.00	
10-42-27	INSURANCE & BONDS	$ 27,701.61	$ 42,011.01	$ 57,000.00	$ 60,500.00	
10-42-28	UTILITIES	$ 1,819.06	$ 2,432.07	$ 2,700.00	$ 2,500.00	
10-42-29	TELEPHONE & INTERNET	$ 2,663.87	$ 2,379.05	$ 5,600.00	$ 6,000.00	
10-42-30	PUBLISHING ADS	$ -	$ -	$ 100.00	$ -	
10-42-31	DUES & SUBSCRIPTIONS	$ 1,071.86	$ 1,516.73	$ 6,500.00	$ 6,500.00	
10-42-33	DATA PROCESSING	$ 15,624.24	$ 3,936.91	$ 2,470.00	$ 2,500.00	
10-42-42	CONTRACT SERVICES	$ 10,217.41	$ 13,499.37	$ 30,000.00	$ 15,000.00	
10-42-44	HUMAN SERVICES	$ 1,339.45	$ 995.06	$ 1,300.00	$ 1,500.00	
	Subgroup : Operating Expenditures	**$ 115,698.35**	**$ 122,936.88**	**$ 143,170.00**	**$ 148,000.00**	**$ -**
	GENERAL FUND TOTAL	**$ 676,576.75**	**$ 718,312.64**	**$ 827,470.00**	**$ 950,000.00**	**$ -**
LAW ENFORCEMENT	**CAPITAL OUTLAY & TRANSFERS**					
10-42-73	BUILDING IMPROVEMENTS	$ -	$ 2,920.28	$ 7,000.00	$ 2,500.00	
10-42-74	MACHINERY & EQUIPMENT	$ -	$ 46,563.30	$ 30,475.00	$ 65,000.00	
	SUBGROUP : SALES TAX CIP TOTAL	**$ -**	**$ 49,483.58**	**$ 37,475.00**	**$ 67,500.00**	**$ -**

ACCOUNT	DESCRIPTION	ACTUAL FY-2023 BUDGET	ACTUAL FY-2024 BUDGET	PROJECTED FY-2025 BUDGET	PROPOSED BUDGET FY-2026	ADOPTED BUDGET FY-2026
BUILDING	**PERSONNEL SERVICES**					
10-43-01	MAYOR & TRUSTEES	$ -	$ -	$ -	$ -	
10-43-02	CONTRACT LABOR	$ 34,030.00	$ 5,437.50	$ -	$ -	
10-43-03	SALARIES & WAGES	$ 3,091.67	$ -	$ -	$ -	
10-43-04	EMPLOYER FICA	$ 170.03	$ -	$ -	$ -	
10-43-05	EMPLOYER MEDICARE	$ 39.79	$ -	$ -	$ -	
10-43-06	UNEMPLOYMENT TAX	$ 5.05	$ -	$ -	$ -	
10-43-07	INSURANCE BENEFITS	$ 1,181.58	$ -	$ -	$ -	
10-43-08	RETIREMENT BENEFITS	$ 100.17	$ -	$ -	$ -	
10-43-09	LIFE/DISABILITY INSURANCE	$ -	$ -	$ -	$ -	
10-43-10	WORKMEN'S COMPENSATION	$ 25.00	$ -	$ -	$ -	
10-43-13	OVERTIME	$ -	$ -	$ -	$ -	
	Subgroup : Personnel Services	**$ 38,643.29**	**$ 5,437.50**	**$ -**	**$ -**	**$ -**
BUILDING	**OPERATING**					
10-43-15	OFFICE SUPPLIES	$ -	$ -	$ 75.00	$ -	
10-43-16	OPERATING SUPPLIES	$ 762.50	$ -	$ 15.00	$ -	
10-43-17	POSTAGE	$ 1.20	$ -	$ -	$ -	
10-43-20	LEGAL, ENGINEERING & PROFESSIONAL SERVICES	$ 63.90	$ 35,836.00	$ 35,000.00	$ 40,000.00	
10-43-22	REPAIRS & MAINTENANCE	$ -	$ -	$ -	$ -	
10-43-23	VEHICLE EXPENSE	$ 1,375.51	$ -	$ -	$ -	
10-43-26	TRAVEL & MEETINGS	$ -	$ -	$ 75.00	$ -	
10-43-27	INSURANCE & BONDS	$ 1,010.12	$ 4,544.77	$ -	$ -	
10-43-28	UTILITIES	$ 966.19	$ 239.85	$ -	$ -	
10-43-29	TELEPHONE & INTERNET	$ -	$ -	$ -	$ -	
10-43-30	PUBLISHING ADS	$ -	$ -	$ 100.00	$ -	
10-43-31	DUES & SUBSCRIPTIONS	$ 145.00	$ 290.00	$ 700.00	$ -	
10-43-33	DATA PROCESSING	$ 136.10	$ 3,914.54	$ -	$ -	
10-43-40	MISCELLANEOUS	$ -	$ -	$ -	$ -	
10-43-43	CULTURAL EVENTS	$ -	$ -	$ -	$ -	
10-43-44	HUMAN SERVICES	$ -	$ -	$ -	$ -	
	Subgroup : Operating Expenditures	**$ 4,460.52**	**$ 44,825.16**	**$ 35,965.00**	**$ 40,000.00**	**$ -**
	GENERAL FUND TOTAL	**$ 43,103.81**	**$ 50,262.66**	**$ 35,965.00**	**$ 40,000.00**	**$ -**
BUILDING	**CAPITAL OUTLAY & TRANSFERS**					
10-43-73	BUILDING IMPROVEMENTS	$ -	$ 54.20	$ -	$ -	$ -
10-43-74	MACHINERY & EQUIPMENT	$ -	$ 188.71	$ -	$ -	$ -
	SUBGROUP : SALES TAX CIP TOTAL	**$ -**	**$ 242.91**	**$ -**	**$ -**	**$ -**

ACCOUNT	DESCRIPTION	ACTUAL FY-2023 BUDGET	ACTUAL FY-2024 BUDGET	PROJECTED FY-2025 BUDGET	PROPOSED FY-2026 BUDGET	ADOPTED FY-2026 BUDGET
STREETS	PERSONNEL SERVICES					
10-45-02	CONTRACT LABOR	$ -	$ 700.00	$ -	$ 12,000.00	
10-45-03	SALARIES & WAGES	$ 105,389.89	$ 105,716.64	$ 80,000.00	$ 109,000.00	
10-45-04	EMPLOYER FICA	$ 6,042.00	$ 6,621.77	$ 5,200.00	$ 7,800.00	
10-45-05	EMPLOYER MEDICARE	$ 1,497.11	$ 1,548.65	$ 1,300.00	$ 1,900.00	
10-45-06	UNEMPLOYMENT TAX	$ 196.88	$ 213.61	$ 300.00	$ 300.00	
10-45-07	INSURANCE BENEFITS	$ 13,229.99	$ 18,312.75	$ 16,500.00	$ 22,000.00	
10-45-08	RETIREMENT BENEFITS	$ 3,601.02	$ 4,858.13	$ 4,750.00	$ 6,500.00	
10-45-09	LIFE/DISABILITY INSURANCE	$ -	$ -	$ -	$ 500.00	
10-45-10	WORKMEN'S COMPENSATION	$ 3,714.00	$ 5,142.19	$ 6,500.00	$ 6,100.00	
10-45-13	OVERTIME	$ -	$ 2,815.73	$ 2,500.00	$ 3,900.00	
	Subgroup : Personnel Services	**$ 133,670.89**	**$ 145,929.47**	**$ 117,050.00**	**$ 170,000.00**	**$ -**
STREETS	OPERATING					
10-45-15	OFFICE SUPPLIES	$ 249.24	$ 8.79	$ 500.00	$ 100.00	
10-45-16	OPERATING SUPPLIES	$ 17,489.55	$ 2,016.66	$ 7,250.00	$ 7,300.00	
10-45-17	POSTAGE	$ -	$ 1.40	$ -	$ -	
10-45-19	UNIFORMS	$ -	$ -	$ -	$ 2,000.00	
10-45-20	LEGAL, ENGINEERING & PROFESSIONAL SERVICES	$ 59,154.47	$ 5,735.72	$ 17,500.00	$ 20,000.00	
10-45-21	AUDIT & BUDGET EXPENSE	$ -	$ 2,208.33	$ 1,600.00	$ 2,500.00	
10-45-22	REPAIRS & MAINTENANCE	$ 38,156.72	$ 20,779.63	$ 12,000.00	$ 12,000.00	
10-45-23	VEHICLE EXPENSE	$ 10,305.61	$ 4,442.14	$ 7,500.00	$ 8,000.00	
10-45-24	RENTALS	$ -	$ -	$ -	$ -	
10-45-25	SHOP EXPENSE	$ 3,988.09	$ 3,286.62	$ 9,000.00	$ 9,000.00	
10-45-26	TRAVEL, MEETINGS & TRAININGS	$ -	$ 1,128.77	$ 1,500.00	$ 1,500.00	
10-45-27	INSURANCE & BONDS	$ 4,006.50	$ 6,557.98	$ 3,800.00	$ 4,500.00	
10-45-28	UTILITIES	$ 11,522.24	$ 10,546.35	$ 12,000.00	$ 12,000.00	
10-45-29	TELEPHONE & INTERNET	$ 283.84	$ 632.56	$ 1,500.00	$ 1,500.00	
10-45-30	PUBLISHING ADS	$ -	$ 157.25	$ 100.00	$ 100.00	
10-45-31	DUES & SUBSCRIPTIONS	$ 784.42	$ 5,679.89	$ 3,500.00	$ -	
10-45-32	FEES & PERMITS	$ 122.00	$ 40.00	$ -	$ 2,500.00	
10-45-33	DATA PROCESSING	$ -	$ 136.10	$ 1,250.00	$ -	
10-45-40	MISCELLANEOUS	$ 1,763.66	$ 2,241.77	$ 1,000.00	$ -	
10-45-42	SNOW REMOVAL	$ 12,734.57	$ 3,541.68	$ 12,000.00	$ 15,000.00	
10-45-43	CULTURAL EVENTS	$ -	$ -	$ -	$ -	
10-45-44	HUMAN SERVICES	$ -	$ -	$ -	$ -	
10-45-45	BUILDING INSPECTOR	$ -	$ -	$ -	$ -	
	Subgroup : Operating Expenditures	**$ 160,560.91**	**$ 69,141.64**	**$ 92,000.00**	**$ 98,000.00**	**$ -**
	GENERAL FUND TOTAL	**$ 294,231.80**	**$ 215,071.11**	**$ 209,050.00**	**$ 268,000.00**	**$ -**
STREETS	CAPITAL OUTLAY & TRANSFERS					
10-45-70	CAPITAL OUTLAY	$ -	$ 70,704.64	$ -	$ -	
10-45-71	RIGHT OF WAY MAINTENANCE	$ -	$ -	$ -	$ 30,000.00	
10-45-72	5TH STREET REALIGNMENT	$ -	$ 94,833.81	$ 25,000.00	$ 3,200,000.00	
10-45-73	BUILDING IMPROVEMENTS	$ -	$ -	$ 500.00	$ -	
10-45-74	MACHINERY & EQUIPMENT	$ -	$ 50,971.85	$ 20,000.00	$ 75,000.00	
10-45-75	GRANT PROJECTS	$ -	$ -	$ -	$ 325,000.00	
10-45-90	TREASURER'S FEE	$ -	$ -	$ -	$ -	
10-45-99	TRANSFERS	$ 192,000.00	$ -	$ -	$ -	
	SUBGROUP : SALES TAX CIP TOTAL	**$ 192,000.00**	**$ 121,676.49**	**$ 20,500.00**	**$ 430,000.00**	**$ -**

ACCOUNT	DESCRIPTION	ACTUAL FY-2023 BUDGET	ACTUAL FY-2024 BUDGET	PROJECTED FY-2025 BUDGET	PROPOSED FY-2026 BUDGET	ADOPTED FY-2026 BUDGET
PARKS	**PERSONNEL SERVICES**					
10-46-02	CONTRACT LABOR (SEASONAL EMPLOYEES)	$ 10,748.91	$ 1,000.00	$ -	$ 38,400.00	
10-46-03	SALARIES & WAGES	$ 65,259.03	$ 86,231.58	$ 59,000.00	$ 68,000.00	
10-46-04	EMPLOYER FICA	$ 3,959.44	$ 5,389.04	$ 4,500.00	$ 6,800.00	
10-46-05	EMPLOYER MEDICARE	$ 925.95	$ 1,260.32	$ 1,100.00	$ 1,600.00	
10-46-06	UNEMPLOYMENT TAX	$ 120.78	$ 173.86	$ 200.00	$ 250.00	
10-46-07	INSURANCE BENEFITS	$ 7,930.12	$ 17,275.20	$ 12,500.00	$ 12,350.00	
10-46-08	RETIREMENT BENEFITS	$ 2,386.21	$ 3,964.30	$ 3,500.00	$ 3,600.00	
10-46-09	LIFE/DISABILITY INSURANCE	$ -	$ -	$ -	$ 200.00	
10-46-10	WORKMEN'S COMPENSATION	$ 1,594.00	$ 3,251.09	$ 3,300.00	$ 3,600.00	
10-46-13	OVERTIME	$ -	$ 2,479.61	$ 1,750.00	$ 2,200.00	
	Subgroup : Personnel Services	**$ 92,924.44**	**$ 121,025.00**	**$ 85,850.00**	**$ 137,000.00**	**$ -**
PARKS	**OPERATING**					
10-46-15	OFFICE SUPPLIES	$ 153.55	$ 7.98	$ 150.00	$ 100.00	
10-46-16	OPERATING SUPPLIES	$ -	$ 4,266.96	$ 3,500.00	$ 3,900.00	
10-46-17	POSTAGE	$ -	$ 67.17	$ -	$ -	
10-46-19	UNIFORMS	$ -	$ -	$ -	$ 2,000.00	
10-46-20	LEGAL, ENGINEERING & PROFESSIONAL SERVICES	$ -	$ 942.72	$ 1,500.00	$ 1,500.00	
10-46-21	AUDIT & BUDGET EXPENSE	$ -	$ 2,208.33	$ 1,600.00	$ 1,500.00	
10-46-22	REPAIRS & MAINTENANCE	$ 42,676.66	$ 12,050.90	$ 33,000.00	$ 20,000.00	
10-46-23	VEHICLE EXPENSE	$ 5,499.77	$ 4,312.87	$ 5,100.00	$ 4,500.00	
10-46-24	RENTALS	$ 3,181.00	$ 3,990.00	$ 300.00	$ -	
10-46-25	SHOP EXPENSE	$ 1,204.76	$ 1,699.10	$ 2,400.00	$ 2,500.00	
10-46-26	TRAVEL, MEETINGS & TRAININGS	$ -	$ 112.59	$ 500.00	$ 500.00	
10-46-27	INSURANCE & BONDS	$ 5,812.39	$ 8,667.64	$ 6,500.00	$ 6,500.00	
10-46-28	UTILITIES	$ 7,926.66	$ 8,424.03	$ 7,500.00	$ 7,500.00	
10-46-29	TELEPHONE & INTERNET	$ 283.83	$ 510.93	$ 1,200.00	$ 1,500.00	
10-46-30	PUBLISHING ADS	$ -	$ -	$ -	$ -	
10-46-31	DUES & SUBSCRIPTIONS	$ -	$ 2,152.60	$ 2,700.00	$ 3,000.00	
10-46-32	FEES & PERMITS	$ 773.45	$ -	$ -	$ -	
10-46-33	DATA PROCESSING	$ -	$ -	$ -	$ -	
10-46-40	MISCELLANEOUS	$ 249.87	$ 1,767.10	$ 1,500.00	$ 500.00	
10-46-42	CONTRACT SERVICES	$ 3,282.70	$ 11,862.62	$ 1,000.00	$ 500.00	
10-46-43	CULTURAL EVENTS	$ -	$ -	$ -	$ -	
10-46-44	HUMAN SERVICES	$ -	$ -	$ 1,000.00	$ -	
10-46-45	BUILDING INSPECTOR	$ -	$ -	$ -	$ -	
	Subgroup : Operating Expenditures	**$ 71,044.64**	**$ 63,043.54**	**$ 69,450.00**	**$ 56,000.00**	**$ -**
	GENERAL FUND TOTAL	**$ 163,969.08**	**$ 184,068.54**	**$ 155,300.00**	**$ 193,000.00**	**$ -**
PARKS	**CAPITAL OUTLAY & TRANSFERS**					
10-46-70	CAPITAL OUTLAY	$ 37,750.00	$ 11,269.08	$ -	$ 5,000.00	
10-46-71	RIGHT OF WAY MAINTENANCE	$ -	$ -	$ -	$ 20,000.00	
10-46-73	BUILDING IMPROVEMENTS	$ -	$ 2,009.89	$ 34,000.00	$ 5,000.00	
10-46-74	MACHINERY & EQUIPMENT	$ -	$ 4,059.27	$ 5,800.00	$ 20,000.00	
10-46-75	GRANT PROJECTS	$ -	$ -	$ 2,500.00	$ -	
10-46-90	TREASURER'S FEE	$ -	$ -	$ -	$ -	
10-46-99	TRANSFERS	$ -	$ -	$ -	$ -	
	SUBGROUP : SALES TAX CIP TOTAL	**$ 37,750.00**	**$ 17,338.24**	**$ 42,300.00**	**$ 50,000.00**	**$ -**

ACCOUNT	DESCRIPTION	ACTUAL FY-2023 BUDGET	ACTUAL FY-2024 BUDGET	PROJECTED FY-2025 BUDGET	PROPOSED FY-2026 BUDGET	ADOPTED FY-2026 BUDGET
WATER						
	** Revenue is dependent upon utility rate increases*					
	WATER UTILITY REVENUE					
60-36-01*	WATER CHARGES	$ 838,424.71	$ 889,995.32	$ 925,000.00	$ 962,000.00	
60-36-02*	WATER CHARGES - USAGE	$ 346,235.08	$ 296,837.66	$ 360,000.00	$ 380,000.00	
60-36-03	SALES & SERVICES	$ 725.00	$ 3,702.51	$ 750.00	$ 1,000.00	
60-36-04	STANDBY TAP FEES	$ 61,305.42	$ 58,738.86	$ 49,000.00	$ 49,000.00	
60-36-05	BULK WATER	$ 15,710.15	$ 14,272.00	$ 11,000.00	$ 12,000.00	
60-36-06	RECONNECT FEES & PENALTIES	$ -	$ -	$ -	$ -	
60-36-07	WATER TAPS	$ 100.00	$ 12,975.00	$ -	$ -	
60-36-08	TAPS FEES ASSIGNED FOR STORAGE	$ -	$ -	$ -	$ -	
60-36-09	PENALTIES	$ 7,125.00	$ 5,615.14	$ 6,100.00	$ 6,000.00	
60-36-10	INTEREST	$ -	$ -	$ -	$ -	
60-36-12	RENTS	$ -	$ 1,000.00	$ 1,000.00	$ 1,000.00	
60-36-13	MISCELLANEOUS REVENUE	$ 41.98	$ 4,159.39	$ 670.00	$ 1,000.00	
60-36-15	SALE/DISPOSAL OF ASSETS	$ -	$ -	$ -	$ -	
60-36-20	PASS THROUGH FUNDS	$ -	$ -	$ -	$ -	
60-36-21	DOLA PASS THROUGH REVENUE	$ -	$ -	$ -	$ -	
60-36-22	WPA PASS THROUGH REVENUE	$ -	$ -	$ -	$ -	
60-36-23	DWRF GRANT (PRINCIPAL LOAN FORGIVENESS)	$ -	$ -	$ -	$ -	
60-36-24	DOLA URS PASS THROUGH REVENUE	$ -	$ -	$ -	$ -	
60-36-25	LOAN FUNDS	$ -	$ -	$ 235,000.00	$ 5,000,000.00	
60-36-28	WATERSMART GRANT REVENUE	$ -	$ -	$ -	$ 250,000.00	
60-36-30	GRANT FUNDS	$ -	$ 458,781.20	$ 620,000.00	$ 1,352,000.00	
60-36-31	CAPITAL CONTRIBUTIONS	$ -	$ -	$ -	$ -	
	Subgroup : Total Revenue[1]	**$ 1,269,667.34**	**$ 1,746,077.08**	**$ 2,208,520.00**	**$ 8,014,000.00**	**$ -**
WATER	*[1] Budget Revenues differ from 20-year cashflow analysis, budget is in whole numbers, cashflow is to the penny*					
WATER						
	WATER UTILITY PERSONNEL SERVICES					
60-50-02	TRUSTEE/ADMIN SALARIES	$ -	$ 35,534.20	$ 56,000.00	$ 90,500.00	
60-50-03	SALARIES & WAGES	$ 284,117.89	$ 199,920.28	$ 243,000.00	$ 285,500.00	
60-50-04	EMPLOYER FICA	$ 17,581.11	$ 14,786.28	$ 17,800.00	$ 24,000.00	
60-50-05	EMPLOYER MEDICARE	$ 4,111.73	$ 3,435.75	$ 4,250.00	$ 5,700.00	
60-50-06	UNEMPLOYMENT TAX	$ 520.62	$ 473.90	$ 700.00	$ 800.00	
60-50-07	INSURANCE BENEFITS	$ 38,221.23	$ 40,157.89	$ 57,000.00	$ 76,500.00	
60-50-08	RETIREMENT BENEFITS	$ 10,033.64	$ 10,952.59	$ 14,500.00	$ 20,000.00	
60-50-09	LIFE/DISABILITY INSURANCE	$ -	$ -	$ -	$ 1,000.00	
60-50-10	WORKMEN'S COMPENSATION	$ 6,061.00	$ 4,316.59	$ 2,200.00	$ 7,100.00	
60-50-13	OVERTIME	$ -	$ 7,262.70	$ 9,500.00	$ 16,900.00	
	Subgroup : Personnel Services	**$ 360,647.22**	**$ 316,840.18**	**$ 404,950.00**	**$ 528,000.00**	**$ -**
WATER						
	WATER UTILITY OPERATING EXPENSES					
60-50-14	CHEMICALS	$ -	$ 1,934.25	$ 13,000.00	$ 15,000.00	
60-50-15	OFFICE SUPPLIES	$ 798.01	$ 3,087.70	$ 3,000.00	$ 4,500.00	
60-50-16	OPERATING SUPPLIES	$ 35,580.62	$ 45,125.17	$ 10,500.00	$ 15,000.00	
60-50-17	POSTAGE	$ 3,091.14	$ 3,012.92	$ 3,500.00	$ 4,500.00	
60-50-19	UNIFORMS	$ -	$ -	$ -	$ 2,000.00	
60-50-20	LEGAL, ENGINEERING & PROFESSIONAL SERVICES	$ 93,389.29	$ 96,639.11	$ 115,000.00	$ 175,000.00	
60-50-21	AUDIT & BUDGET EXPENSE	$ -	$ 13,375.00	$ 9,100.00	$ 14,500.00	
60-50-22	REPAIRS & MAINTENANCE	$ 104,860.30	$ 33,129.38	$ 20,000.00	$ 25,000.00	
60-50-23	VEHICLE EXPENSE	$ 6,932.39	$ 4,696.75	$ 9,500.00	$ 12,000.00	
60-50-24	RENTALS	$ 1,113.75	$ 1,195.50	$ 1,500.00	$ 2,000.00	

ACCOUNT	DESCRIPTION	ACTUAL FY-2023 BUDGET	ACTUAL FY-2024 BUDGET	PROJECTED FY-2025 BUDGET	PROPOSED FY-2026 BUDGET	ADOPTED FY-2026 BUDGET
WATER						
	WATER UTILITY OPERATING EXPENSES					
60-50-25	SHOP EXPENSE	$ 8,432.43	$ 5,986.90	$ 7,900.00	$ 8,000.00	
60-50-26	TRAVEL, MEETINGS & TRAININGS	$ 1,216.37	$ 2,458.61	$ 4,000.00	$ 4,500.00	
60-50-27	INSURANCE & BONDS	$ 29,789.15	$ 16,828.07	$ 21,000.00	$ 21,500.00	
60-50-28	UTILITIES	$ 27,240.31	$ 24,115.16	$ 26,000.00	$ 28,000.00	
60-50-29	TELEPHONE & INTERNET	$ 2,170.15	$ 7,365.44	$ 7,700.00	$ 8,000.00	
60-50-30	PUBLISHING ADS	$ 170.33	$ 191.16	$ 500.00	$ 500.00	
60-50-31	DUES & SUBSCRIPTIONS	$ 18,591.79	$ 47,416.60	$ 18,000.00	$ 20,500.00	
60-50-32	FEES & PERMITS	$ 8,312.47	$ 4,111.00	$ 3,500.00	$ 4,000.00	
60-50-33	DATA PROCESSING	$ 10,430.76	$ 6,402.26	$ 6,000.00	$ 7,500.00	
60-50-40	MISCELLANEOUS	$ 322.61	$ 275.13	$ 11,000.00	$ 1,000.00	
60-50-41	WRITEOFF - UNCOLLECTABLE	$ 1,942.18	$ 1,605.96	$ 1,500.00	$ 2,000.00	
60-50-42	CONTRACT SERVICES	$ 31,171.65	$ 10,175.48	$ 5,000.00	$ 7,000.00	
60-50-44	NORRIS RETIREMENT	$ 14,560.00	$ 6,608.00	$ 7,300.00	$ 7,500.00	
60-50-50	WATER POWER AUTHORITY LOAN	$ -	$ -	$ 210,000.00	$ 215,000.00	
60-50-51	DRINKING WATER REVOLVING FUND	$ -	$ -	$ -	$ -	
60-50-52	FCNB INTERIM FINANCING	$ -	$ -	$ -	$ -	
60-50-54	DEBT SERVICE	$ 10,039.00	$ -	$ -	$ -	
60-50-55	LOAN PRINCIPAL	$ -	$ 21,210.22	$ 72,000.00	$ 72,500.00	
60-50-56	LOAN INTEREST	$ -	$ 22,542.40	$ 41,000.00	$ 42,000.00	
60-50-57	INTEREST ON LEASE	$ 10,221.81	$ -	$ -	$ -	
60-50-60	WATER STORAGE EXPENDITURE	$ -	$ 215.00	$ -	$ -	
	Subgroup : Water Operating Expenditures	**420,376.51**	**379,703.17**	**627,500.00**	**719,000.00**	**0.00**
WATER						
	WATER UTILITY CAPITAL OUTLAY & TRANSFERS					
60-50-69	RAW WATER METERING	$ -	$ 21,790.85	$ 65,000.00	$ 250,000.00	
60-50-70	CAPITAL OUTLAY	$ -	$ 268,187.95	$ -	$ 250,000.00	
60-50-71	PASS THROUGH ACCOUNT	$ -	$ -	$ -	$ -	
60-50-72	WATER TANK RELINING	$ -	$ 16,189.00	$ 875,000.00	$ 1,200,000.00	
60-50-73	WEST LOOP IMPROVEMENT PROJECT	$ -	$ -	$ 86,000.00	$ 4,320,000.00	
60-50-74	WATERSMART GRANT	$ -	$ -	$ -	$ 375,000.00	
60-50-75	GRANT PROJECTS	$ -	$ 114,080.71	$ 125,000.00	$ 200,000.00	
60-50-76	BUILDING IMPROVEMENTS	$ -	$ -	$ 200.00	$ 100,000.00	
60-50-77	MACHINERY & EQUIPMENT	$ -	$ 23,404.80	$ 22,000.00	$ 52,000.00	
60-50-99	TRANSFERS	$ -	$ -	$ -	$ -	
	Subgroup : Water Capital Outlay & Transfers	**$ -**	**$ 443,653.31**	**$ 1,173,200.00**	**$ 6,747,000.00**	**$ -**
WATER						
	WATER UTILITY DEPRECIATION					
60-59-99	DEPRECIATION	$ 298,676.91	$ 296,151.13	$ -		
	Subgroup : Water Depreciation	**$ 298,676.91**	**$ 296,151.13**	**$ -**	**$ -**	**$ -**
	WATER FUND					
TOTAL REVENUES		$ 1,269,667.34	$ 1,746,077.08	$ 2,208,520.00	$ 8,014,000.00	$ -
TOTAL EXPENDITURES		$ 1,079,700.64	$ 1,436,347.79	$ 2,205,650.00	$ 7,994,000.00	$ -
	NET INCOME (LOSS) - Water Utility	**$ 189,966.70**	**$ 309,729.29**	**$ 2,870.00**	**$ 20,000.00**	
	FUND BALANCE STARTING			**$ 1,591,224.00**	**$ 1,594,094.00**	
	PROJECTED FUND BALANCE ENDING		**$ 1,591,224.00**	**$ 1,594,094.00**	**$ 1,614,094.00**	

ACCOUNT	DESCRIPTION	ACTUAL FY-23 BUDGET	ACTUAL FY-24 BUDGET	PROJECTED FY-25 BUDGET	PROPOSED FY-26 BUDGET	ADOPTED FY-26 BUDGET
WASTEWATER						
	WASTEWATER UTILITY REVENUE					
70-37-01	SEWER BASE CHARGE	$ 756,038.06	$ 779,995.11	$ 785,000.00	$ 780,000.00	
70-37-04	SEWER TAPS	$ -	$ 10,000.00	$ -	$ -	
70-37-05	SEWER RENTAL PROPERTY	$ -	$ -	$ -	$ -	
70-37-07	SALES & SERVICE	$ -	$ -	$ -	$ -	
70-37-08	PASS THROUGH FUNDS	$ -	$ -	$ -	$ -	
70-37-09	INTEREST INCOME	$ 34,745.61	$ 37,173.37	$ 32,000.00	$ 30,000.00	
70-37-10	WWTP PAYBACK FUND	$ -	$ -	$ -	$ -	
70-37-11	WWTP PAYBACK INTEREST	$ -	$ -	$ -	$ -	
70-37-12	RENTS	$ -	$ -	$ -	$ -	
70-37-13	GRANT REVENUE	$ 137,756.00	$ -	$ -	$ -	
70-37-14	MISCELLANEOUS REVENUE	$ 40.00	$ 1,593.00	$ 280.00	$ -	
	Subgroup : Total Revenue	**$ 928,579.67**	**$ 828,761.48**	**$ 817,280.00**	**$ 810,000.00**	**$ -**
WASTEWATER						
	WASTEWATER UTILITY PERSONNEL SERVICES					
70-51-02	TRUSTEE/ADMIN SALARIES	$ -	$ 35,534.46	$ 47,500.00	$ 54,500.00	
70-51-03	SALARIES & WAGES	$ 156,033.72	$ 198,887.56	$ 255,500.00	$ 280,500.00	
70-51-04	EMPLOYER FICA	$ 9,505.57	$ 14,728.69	$ 17,750.00	$ 22,000.00	
70-51-05	EMPLOYER MEDICARE	$ 2,223.08	$ 3,422.32	$ 4,250.00	$ 5,100.00	
70-51-06	UNEMPLOYMENT TAX	$ 280.01	$ 472.02	$ 600.00	$ 700.00	
70-51-07	INSURANCE BENEFITS	$ 17,869.94	$ 39,118.47	$ 56,000.00	$ 69,900.00	
70-51-08	RETIREMENT BENEFITS	$ 4,819.15	$ 10,903.37	$ 13,000.00	$ 17,700.00	
70-51-09	LIFE/DISABILITY INSURANCE	$ -	$ -	$ -	$ 900.00	
70-51-10	WORKMEN'S COMPENSATION	$ 1,820.00	$ 4,122.93	$ 1,700.00	$ 5,900.00	
70-51-11	OVERTIME	$ -	$ 7,269.82	$ 9,500.00	$ 15,800.00	
	Subgroup : Personnel Services	**$ 192,551.47**	**$ 314,459.64**	**$ 405,800.00**	**$ 473,000.00**	**$ -**
WASTEWATER						
	WASTEWATER UTILITY OPERATING EXPENSES					
70-51-14	CHEMICALS	$ -	$ -	$ -	$ 7,500.00	
70-51-15	OFFICE SUPPLIES	$ 690.31	$ 1,608.79	$ 900.00	$ 1,000.00	
70-51-16	OPERATING SUPPLIES	$ 10,705.12	$ 12,480.88	$ 14,000.00	$ 7,500.00	
70-51-17	POSTAGE	$ 1,669.96	$ 2,504.58	$ 3,100.00	$ 3,500.00	
70-51-19	UNIFORMS	$ -	$ -	$ -	$ 2,000.00	
70-51-20	LEGAL, ENGINEERING & PROFESSIONAL SERVICES	$ 32,354.22	$ 50,192.09	$ 47,500.00	$ 50,000.00	
70-51-21	AUDIT & BUDGET EXPENSE	$ 12.99	$ 13,625.00	$ 9,052.50	$ 11,000.00	
70-51-22	REPAIRS & MAINTENANCE	$ 71,164.23	$ 42,359.83	$ 7,500.00	$ 25,000.00	
70-51-23	VEHICLE EXPENSE	$ 6,171.36	$ 4,550.89	$ 9,500.00	$ 11,000.00	
70-51-24	RENTALS	$ -	$ 375.75	$ 4,200.00	$ 2,500.00	
70-51-25	SHOP EXPENSE	$ 7,029.30	$ 3,002.91	$ 1,750.00	$ 2,500.00	
70-51-26	TRAVEL, MEETINGS & TRAININGS	$ 965.24	$ 1,694.63	$ 3,000.00	$ 3,000.00	
70-51-27	INSURANCE & BONDS	$ 9,974.24	$ 9,165.13	$ 14,750.00	$ 15,500.00	
70-51-28	UTILITIES	$ 42,672.37	$ 40,735.89	$ 40,000.00	$ 45,000.00	
70-51-29	TELEPHONE & INTERNET	$ 1,774.98	$ 3,756.36	$ 3,250.00	$ 3,750.00	
70-51-30	PUBLISHING ADS	$ -	$ 191.17	$ 150.00	$ 150.00	
70-51-31	DUES & SUBSCRIPTIONS	$ 5,913.05	$ 24,997.56	$ 12,535.00	$ 18,000.00	

ACCOUNT	DESCRIPTION	ACTUAL FY-23 BUDGET	ACTUAL FY-24 BUDGET	PROJECTED FY-25 BUDGET	PROPOSED FY-26 BUDGET	ADOPTED FY-26 BUDGET
WASTEWATER						
	WASTEWATER UTILITY OPERATING EXPENSES					
70-51-32	FEES & PERMITS	$ 5,281.13	$ 1,839.20	$ 3,500.00	$ 3,600.00	
70-51-33	DATA PROCESSING	$ 9,854.89	$ 6,352.27	$ 5,500.00	$ 7,500.00	
70-51-40	MISCELLANEOUS	$ 121.60	$ 5,000.00	$ 5,000.00	$ 5,000.00	
70-51-41	WRITEOFF - UNCOLLECTABLE	$ 1,085.05	$ 741.83	$ 250.00	$ 1,000.00	
70-51-42	CONTRACT SERVICES	$ 8,791.16	$ 7,609.07	$ 1,500.00	$ 5,000.00	
70-51-43	GAUGING STATION	$ 4,517.00	$ 4,853.00	$ -	$ 5,000.00	
70-51-44	NORRIS RETIREMENT	$ -	$ 5,712.00	$ 6,720.00	$ 7,500.00	
70-51-50	DOLA PRINCIPAL & INTEREST	$ -	$ -	$ -	$ -	
70-51-51	RURAL DEVELOPMENT PRINCIPAL & INTEREST	$ 73,250.00	$ 45,135.00	$ 76,262.50	$ 78,000.00	
70-51-52	WWTP PAYBACK FUND EXPENDITURES	$ -	$ -	$ -	$ -	
70-51-53	ISSUANCE COSTS	$ -	$ -	$ -	$ -	
70-51-54	DEBT RESERVE	$ 11,250.00	$ -	$ -	$ -	
	Subgroup : Operating Expenses	**$ 305,248.20**	**$ 288,483.83**	**$ 269,920.00**	**$ 321,500.00**	**$ -**
WASTEWATER						
	WASTEWATER UTILITY CAPITAL OUTLAY & TRANSFERS					
70-51-70	CAPITAL OUTLAY	$ 373,992.00	$ -	$ -	$ -	
70-51-71	PASS THROUGH FUNDS	$ -	$ -	$ -	$ -	
70-51-72	ASSET REPLACEMENT RESERVE	$ -	$ -	$ -	$ -	
70-51-73	PASS THROUGH OPERATING	$ -	$ -	$ -	$ -	
70-51-74	SEWER LINE IMPROVEMENTS	$ -	$ -	$ -	$ -	
70-51-75	GRANT PROJECTS	$ -	$ -	$ -	$ -	
70-51-76	BUILDING IMPROVEMENTS	$ -	$ -	$ -	$ -	
70-51-77	MACHINERY & EQUIPMENT	$ -	$ 80,186.67	$ 117,000.00	$ 15,000.00	
70-51-99	TRANSFERS	$ -	$ -	$ -	$ -	
	Subgroup : Wastewater Capital Outlay & Transfers	**$ 373,992.00**	**$ 80,186.67**	**$ 117,000.00**	**$ 15,000.00**	**$ -**
WASTEWATER						
	WASTEWATER UTILITY DEPRECIATION					
70-59-99	DEPRECIATION	$ -	$ -	$ -		
	Subgroup : Wastewater Depreciation	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	WASTEWATER FUND					
TOTAL REVENUES		**$ 928,579.67**	**$ 828,761.48**	**$ 817,280.00**	**$ 810,000.00**	**$ -**
TOTAL EXPENDITURES		**$ 871,791.67**	**$ 683,130.14**	**$ 792,720.00**	**$ 809,500.00**	**$ -**
	NET INCOME (LOSS) - Wastewater Utility	**$ 56,788.00**	**$ 145,631.34**	**$ 24,560.00**	**$ 500.00**	
	FUND BALANCE STARTING			**$ 412,810.00**	**$ 437,370.00**	
	PROJECTED FUND BALANCE ENDING		**$ 412,810.00**	**$ 437,370.00**	**$ 437,870.00**	

ACCOUNT	DESCRIPTION	ACTUAL FY-23 BUDGET	ACTUAL FY-24 BUDGET	PROJECTED FY-25 BUDGET	PROPOSED FY-26 BUDGET	ADOPTED FY-26 BUDGET
SANITATION						
	SANITATION REVENUE					
80-30-02	TRASH CHARGES	$ 324,057.79	$ 319,086.45	$ 341,100.00	$ 379,000.00	
80-30-03	BULK TRASH CHARGE	$ 1,345.00	$ 1,185.00	$ 1,500.00	$ 1,500.00	
80-30-04	TIRE PICK UP	$ -	$ -	$ -	$ -	
80-30-05	TRANSFER REVENUE	$ -	$ -	$ -	$ -	
	Subgroup : Total Revenue	**$ 325,402.79**	**$ 320,271.45**	**$ 342,600.00**	**$ 380,500.00**	**$ -**
SANITATION						
	SANITATION PERSONNEL SERVICES					
80-52-02	CONTRACT/ADMIN SALARIES	$ 330.00	$ 4,718.26	$ 6,500.00	$ 9,100.00	
80-52-03	SALARIES & WAGES	$ 159,949.20	$ 63,942.89	$ 166,000.00	$ 166,000.00	
80-52-04	EMPLOYER FICA	$ 9,715.06	$ 4,251.52	$ 11,200.00	$ 11,200.00	
80-52-05	EMPLOYER MEDICARE	$ 2,272.26	$ 971.99	$ 2,700.00	$ 2,700.00	
80-52-06	UNEMPLOYMENT TAX	$ 293.84	$ 134.08	$ 400.00	$ 400.00	
80-52-07	INSURANCE BENEFITS	$ 21,964.01	$ 14,292.86	$ 32,000.00	$ 35,400.00	
80-52-08	RETIREMENT BENEFITS	$ 5,042.60	$ 3,041.11	$ 7,800.00	$ 8,700.00	
80-52-09	LIFE/DISABILITY INSURANCE	$ -	$ -	$ -	$ 500.00	
80-52-10	WORKMEN'S COMPENSATION	$ 7,277.00	$ 3,599.53	$ 3,600.00	$ 5,750.00	
80-52-11	OVERTIME	$ -	$ 2,013.69	$ 5,000.00	$ 5,200.00	
	Subgroup : Personnel Services	**$ 206,843.97**	**$ 96,965.93**	**$ 235,200.00**	**$ 244,950.00**	**$ -**
SANITATION						
	SANITATION OPERATING EXPENSES					
80-52-15	OFFICE SUPPLIES	$ 833.69	$ 1,091.46	$ 1,000.00	$ 1,000.00	
80-52-16	OPERATING SUPPLIES	$ 1,473.49	$ 875.01	$ 1,135.00	$ 1,500.00	
80-52-17	POSTAGE	$ 1,015.28	$ 2,395.21	$ 2,700.00	$ 2,550.00	
80-52-19	UNIFORMS	$ -	$ -	$ -	$ 2,000.00	
80-52-20	LEGAL, ENGINEERING & PROFESSIONAL SERVICES	$ 2,095.20	$ 14,461.27	$ 18,000.00	$ 18,600.00	
80-52-21	AUDIT & BUDGET EXPENSE	$ -	$ 13,375.00	$ 4,500.00	$ 4,750.00	
80-52-22	REPAIRS & MAINTENANCE	$ 730.57	$ 1,296.24	$ 3,100.00	$ 5,000.00	
80-52-23	VEHICLE EXPENSE	$ 14,512.46	$ 14,749.78	$ 14,000.00	$ 15,000.00	
80-52-24	RENTALS	$ -	$ 783.50	$ 100.00	$ -	
80-52-25	SHOP EXPENSE	$ 2,249.19	$ 3,317.00	$ 2,000.00	$ 2,500.00	
80-52-26	TRAVEL, MEETINGS & TRAININGS	$ 457.33	$ 2,239.55	$ 2,300.00	$ 2,500.00	
80-52-27	INSURANCE & BONDS	$ 6,755.45	$ 9,202.42	$ 9,500.00	$ 10,750.00	
80-52-28	UTILITIES	$ 2,631.28	$ 2,015.90	$ 1,800.00	$ 2,500.00	
80-52-29	TELEPHONE & INTERNET	$ 283.93	$ 1,649.77	$ 3,500.00	$ 3,500.00	
80-52-30	PUBLISHING ADS	$ -	$ 198.87	$ 150.00	$ 200.00	
80-52-31	DUES & SUBSCRIPTIONS	$ 175.69	$ 22,131.89	$ 8,500.00	$ 11,200.00	
80-52-32	FEES & PERMITS	$ -	$ 63.00	$ -	$ -	
80-52-33	DATA PROCESSING	$ 2,857.16	$ 4,780.21	$ 5,000.00	$ 7,000.00	
80-52-40	MISCELLANEOUS	$ -	$ 275.12	$ -	$ -	
80-52-41	WRITEOFF - UNCOLLECTABLE	$ -	$ -	$ -	$ -	
80-52-42	LANDFILL FEES	$ 41,142.80	$ 34,706.05	$ 41,500.00	$ 45,000.00	
80-52-43	CLEAN UP DAYS	$ -	$ -	$ -	$ -	
	Subgroup : Operating Expenses	**$ 77,213.52**	**$ 129,607.25**	**$ 118,785.00**	**$ 135,550.00**	**$ -**

ACCOUNT	DESCRIPTION	ACTUAL FY-23 BUDGET	ACTUAL FY-24 BUDGET	PROJECTED FY-25 BUDGET	PROPOSED FY-26 BUDGET	ADOPTED FY-26 BUDGET
SANITATION						
	SANITATION CAPITAL OUTLAY & TRANSFERS					
80-52-70	CAPITAL OUTLAY	$ -	$ -	$ -	$ 50,000.00	
80-52-71	PASS THROUGH FUNDS	$ -	$ -	$ -	$ -	
80-52-75	GRANT PROJECTS	$ -	$ -	$ -	$ -	
80-52-76	BUILDING IMPROVEMENTS	$ -	$ -	$ -	$ -	
80-52-77	MACHINERY & EQUIPMENT	$ -	$ 9,425.37	$ 12,750.00	$ 15,000.00	
80-52-99	TRANSFERS	$ -	$ -	$ -	$ -	
	Subgroup : Sanitation Capital Outlay & Transfers	**$ -**	**$ 9,425.37**	**$ 12,750.00**	**$ 65,000.00**	**$ -**
SANITATION						
	SANITATION DEPRECIATION					
80-59-99	DEPRECIATION	$ 18,207.20	$ 19,177.74	$ -	$ -	
	Subgroup : Sanitation Depreciation	**$ 18,207.20**	**$ 19,177.74**	**$ -**	**$ -**	**$ -**
	SANITATION FUND					
TOTAL REVENUES		**$ 325,402.79**	**$ 320,271.45**	**$ 342,600.00**	**$ 380,500.00**	**$ -**
TOTAL EXPENDITURES		**$ 302,264.69**	**$ 255,176.29**	**$ 366,735.00**	**$ 445,500.00**	**$ -**
	NET INCOME (LOSS) - Wastewater Utility	**$ 23,138.10**	**$ 65,095.16**	**$ (24,135.00)**	**$ (65,000.00)**	**$ -**
	FUND BALANCE STARTING		**$ 258,695.00**	**$ 234,560.00**		
	PROJCETED FUND BALANCE ENDING			**$ 234,560.00**	**$ 169,560.00**	

Town of Paonia
214 Grand Avenue
Tuesday, October 14, 2025 6:30 PM
Town Board Agenda
https://us02web.zoom.us/j/83570609307
Meeting ID: 835 7060 9307

Public Participation: Please raise your hand and wait to be recognized by the Mayor, come to the podium and state your name and whether you live in town or out of town. Time limit is 3 minutes, one time per item, there are instructions at the podium for the timer light. Please direct all comments to the Mayor. No responses will be made by staff or Board during the meeting. Please be respectful and help to maintain decorum by not engaging in derogatory and/or demeaning statements or public displays.

A) Roll Call

B) Approval of Agenda

C) Announcements

The Town is accepting applications from in-town residents for an available seat on the Planning Commission. The Planning Commission meets on the first Monday of the month at 6 pm and is an advisory board to the Board of Trustees as well as a quasi-judicial body. Applications are due to the Town Clerk by October 22, 2025. The Town is accepting applications for open seats on the Zoning Board of Adjustments. The ZBoA only meets when public hearings are scheduled for it and is a quasi-judicial board. You do not have to be an in-town resident to serve on this board. Applications are due to the Town Clerk by October 22, 2025.

D) Public Comment

Any topic not included under Actions & Presentations; 3-minute time limit.

E) Consent Agenda

1) September 23, 2025 Regular Meeting Minutes

2) October 14, 2025 Disbursements

F) Staff Reports

1) Town Administrator/Treasurer

2) Police Chief

3) Public Works Director

G) Actions & Presentations

Public comments must be related to the agenda item, 3-minute time limit.

1) Consideration of November 11, 2025 Board of Trustees Regular Meeting

2) Consideration of Resolution 24-2025 Reauthorizing Participation in the Rural Jump Start Program

3) Review and Consideration of DRAFT FY-2026 Budget

H) Mayor & Trustee Reports

1) Ad Hoc Short Term Rentals Committee

I) Adjournment

As Adopted by:
Town of Paonia, Colorado
Resolution No. 2017-10 – Amended May 22, 2018

I. Rules of Procedure

Section 1. Schedule of Meetings. Regular Board of Trustees meetings shall be held on the second and fourth Tuesdays of each month, except on legal holidays, or as re-scheduled or amended and posted on the agenda prior to the scheduled meeting.

Section 2. Officiating Officer. The meetings of the Board of Trustees shall be conducted by the Mayor or, in the Mayor's absence, the Mayor Pro-Tem. The Town Clerk or a designee of the Board shall record the minutes of the meetings.

Section 3. Time of Meetings. Regular meetings of the Board of Trustees shall begin at 6:30 p.m. or as scheduled and posted on the agenda. Board Members shall be called to order by the Mayor. The meetings shall open with the presiding officer leading the Board in the Pledge of Allegiance. The Town Clerk shall then proceed to call the roll, note the absences and announce whether a quorum is present. Regular Meetings are scheduled for three hours, and shall be adjourned at 9:30 p.m., unless a majority of the Board votes in the affirmative to extend the meeting, by a specific amount of time.

Section 4. Schedule of Business. If a quorum is present, the Board of Trustees shall proceed with the business before it, which shall be conducted in the following manner. Note that all provided times are estimated:

(a) Roll Call - (5 minutes)
(b) Approval of Agenda - (5 minutes)
(c) Announcements (5 minutes)
(d) Recognition of Visitors and Guests (10 minutes)
(e) Consent Agenda including Approval of Prior Meeting Minutes (10 minutes)
(f) Mayor's Report (10 minutes)
(g) Staff Reports: (15 minutes)
    (1) Town Administrator's Report
    (2) Public Works Reports
    (3) Police Report
    (4) Treasurer Report

(h) Unfinished Business (45 minutes)
(i) New Business (45 minutes)
(j) Disbursements (15 minutes)
(k) Committee Reports (15 minutes)
(l) Adjournment

* This schedule of business is subject to change and amendment.

Section 5. Priority and Order of Business. Questions relative to the priority of business and order shall be decided by the Mayor without debate, subject in all cases to an appeal to the Board of Trustees.

Section 6. Conduct of Board Members. Town Board Members shall treat other Board Members and the public in a civil and polite manner and shall comply with the Standards of Conduct for Elected Officials of the Town. Board Members shall address Town Staff and the Mayor by his/her title, other Board Members by the title of Trustee or the appropriate honorific (i.e.: Mr., Mrs. or Ms.), and members of the public by the appropriate honorific. Subject to the Mayor's discretion, Board Members shall be limited to speaking two times when debating an item on the agenda. Making a motion, asking a question or making a suggestion are not counted as speaking in a debate.

Section 7. Presentations to the Board. Items on the agenda presented by individuals, businesses or other organizations shall be given up to 5 minutes to make a presentation. On certain issues, presenters may be given more time, as determined by the Mayor and Town Staff. After the presentation, Trustees shall be given the opportunity to ask questions.

Section 8. Public Comment. After discussion of an agenda item by the Board of Trustees has concluded, the Mayor shall open the floor for comment from members of the public, who shall be allowed the opportunity to comment or ask questions on the agenda item. Each member of the public wishing to address the Town Board shall be recognized by the presiding officer before speaking. Members of the public shall speak from the podium, stating their name, the address of their residence and any group they are representing prior to making comment or asking a question. Comments shall be directed to the Mayor or presiding officer, not to an individual Trustee or Town employee. Comments or questions should be confined to the agenda item or issue(s) under discussion. The speaker should offer factual information and refrain from obscene language and personal attacks.

Section 9. Unacceptable Behavior. Disruptive behavior shall result in expulsion from the meeting.

Section 10. Posting of Rules of Procedure for Paonia Board of Trustees Meetings. These rules of procedure shall be provided in the Town Hall meeting room for each Board of Trustees meeting so that all attendees know how the meeting will be conducted.

II. Consent Agenda

Section 1. Use of Consent Agenda. The Mayor, working with Town Staff, shall place items on the Consent Agenda. By using a Consent Agenda, the Board has consented to the consideration of certain items as a group under one motion. Should a Consent Agenda be used at a meeting, an appropriate amount of discussion time will be allowed to review any item upon request.
Section 2. General Guidelines. Items for consent are those which usually do not require discussion or explanation prior to action by the Board, are non-controversial and/or similar in content, or are those items which have already been discussed or explained and do not require further discussion or explanation. Such agenda items may include ministerial tasks such as, but not limited to, approval of previous meeting minutes, approval of staff reports, addressing routine correspondence, approval of liquor licenses renewals and approval or extension of other Town licenses. Minor changes in the minutes such as non-material Scribner errors may be made without removing the minutes from the Consent Agenda. Should any Trustee feel there is a material error in the minutes, they should request the minutes be removed from the Consent Agenda for Board discussion.
Section 3. Removal of Item from Consent Agenda. One or more items may be removed from the Consent Agenda by a timely request of any Trustee. A request is timely if made prior to the vote on the Consent Agenda. The request does not require a second

or a vote by the Board. An item removed from the Consent Agenda will then be discussed and acted on separately either immediately following the consideration of the Consent Agenda or placed later on the agenda, at the discretion of the Board.

III. Executive Session

Section 1. An executive session may only be called at a regular or special Board meeting where official action may be taken by the Board, not at a work session of the Board. To convene an executive session, the Board shall announce to the public in the open meeting the topic to be discussed in the executive session, including specific citation to the statute authorizing the Board to meet in an executive session and identifying the particular matter to be discussed "in as much detail as possible without compromising the purpose for which the executive session is authorized." In the event the Board plans to discuss more than one of the authorized topics in the executive session, each should be announced, cited and described. Following the announcement of the intent to convene an executive session, a motion must then be made and seconded. In order to go into executive session, there must be the affirmative vote of two thirds (2/3) of Members of the Board.

Section 2. During executive session, minutes or notes of the deliberations should not be taken. Since meeting minutes are subject to inspection under the Colorado Open Records Act, the keeping of minutes would defeat the private nature of executive session. In addition, the deliberations carried out during executive session should not be discussed outside of that session or with individuals not participating in the session. The contexts of an executive session are to remain confidential unless a majority of the Trustees vote to disclose the contents of the executive session.

Section 3. Once the deliberations have taken place in executive session, the Board should reconvene in regular session to take any formal action decided upon during the executive session. If you have questions regarding the wording of the motion or whether any other information should be disclosed on the record, it is essential for you to consult with the Town Attorney on these matters.

IV. Subject to Amendment

Section 1. Deviations. The Board may deviate from the procedures set forth in this Resolution, if, in its sole discretion, such deviation is necessary under the circumstances.
Section 2. Amendment. The Board may amend these Rules of Procedures Policy from time to time.

Town of Paonia
214 Grand Avenue
Tuesday, September 23, 2025 6:30 PM
Town Board Minutes

RECORD OF PROCEEDINGS

Mayor Smith calls the meeting to order at 6:30PM.

Roll Call
Present:
Mayor Smith
Trustee Czech
Trustee Heck
Trustee Hunter
Trustee Stelter

Absent:
Mayor Pro-Tem Swartz (excused)

Approval of Agenda

Trustee Hunter makes a motion to approve the agenda. Seconded by Trustee Heck.

The motion carries unanimously.

Announcements

It was reported by the Town Clerk that applications continue to be accepted for one vacant seat on the Zoning Board of Adjustments and one vacant seat on the Planning Commission. It was further noted that Ms. Davey has withdrawn her candidacy for the vacant Board of Trustees seat due to time constraints.

Public Comment

S. Gulick comments about Apple Valley Park bathrooms being locked during the day and asking for timer locks.

Consent Agenda
September 9, 2025 Regular Meeting Minutes
September 23, 2025 Disbursements

It was explained by the Town Administrator that the cause of an added local sales tax on a hotel charge had been identified, credited, and the matter has been corrected.

Trustee Stelter moves to accept the Consent Agenda. Seconded by Trustee Czech.

The motion carries unanimously.

Staff Reports

1) Departmental Scorecard
   Town Administrator Wynn reported that updates to the departmental scorecard are pending due to staff absences and will be presented at the next meeting. He also discussed coordination with the Stewart Ditch Company and SGM Engineers on urgent repairs near Pan American to address an exposed water main. While the project is currently within budget, total costs may exceed $10,000 and will be brought to the Board for approval. Town Administrator Wynn noted he is exploring potential emergency funding through DOLA and added that new photographs from the Comprehensive Plan adoption have been posted to the Town's website.

2) Scheduling Budget Workshops
   The Board identified September 25th from 5:00PM - 7:00PM and September 30th from 3:00PM – 5:00PM as the preferred dates, pending final confirmation and noticing requirements for the Budget Workshops.

Executive Session

EXECUTIVE SESSION(S): Pursuant to C.R.S. §24-6-402(4)(b), the Town Board may, upon 2/3 vote of the Board, convene into executive session for the purpose of conferencing with the attorney for the local public body to receive legal advice on specific legal questions involving the civil litigation matter of Brunner v. Town of Paonia, et al., Delta County District Court case number 2024CV7.

Trustee Hunter makes a motion that pursuant to C.R.S. §24-6-402(4)(b), the Town Board may, upon 2/3 vote of the Board, convene into executive session for the purpose of conferencing with the attorney for the local public body to receive legal advice on specific legal questions involving the civil litigation matter of Brunner v. Town of Paonia, et al., Delta County District Court case number 2024CV7. Seconded by Trustee Stelter.

The motion carries unanimously.

The Board moves to Executive Session begins at 6:47PM

Executive Session concluded at 7:16PM.

Participants in the Executive Session were Trustee Czech, Trustee Stelter, Trustee Hunter, Trustee Heck, Mayor Smith, Town Administrator Wynn, Clerk Vetter, Attorney Peter Doherty, and Town Attorney Clay Buckner.

No action taken.

Public Hearing

Consideration of an Application from Loretha (Barnes) Rolf for a Rezoning of a Property located at 201 Box Elder Avenue, Paonia CO, 81428, from Community Commercial District (C-2) to Higher Density Residential District (R3).

Mayor Smith opens the public hearing at 7:16PM.

Clerk Vetter confirms proper notification and no conflicts noted.

Town Administrator Wynn reads the staff report.

Liz Hiedrick, representative of Loretha Barnes-Rolf, speaks briefly.

Public Comment:
An email from Ryan Racicot, a neighbor, is read into the record.

Liz Heidrick rebuts with information about the basement and no current plans for further actions to be taken.

Town Administrator Wynn talks about how record keeping has improved in recent years which would prevent a bad precedent from being set.

Board Questions: Is a Curb Cut needed or not needed, based on the drawings presented. Applicant representative noted she drew it in the wrong place, and it is actually through the alley.

Mayor Smith closes the public hearing at 7:47PM.

Board discussion: The Board expressed general agreement that the proposed rezoning was appropriate for the area, noting that potential impacts, such as an additional housing unit and related permitting or parking considerations, would be manageable within existing regulations.

Trustee Hunter makes a motion to approve Ordinance 25-09 for a limited rezoning and amending the official zoning map regarding the property known as 201 Box Elder Avenue, with the condition that the property owner complies with all provisions of the Town's utility code for water, sewer, and trash. Seconded by Trustee Czech.

Voting Aye:
Trustee Stelter
Trustee Czech
Trustee Hunter
Trustee Heck

Voting Nay:
None

The motion carries.

Trustee Hunter makes a motion for a 10-minute recess, until 8:00PM. Seconded by Trustee Stelter.

The motion carries unanimously.

The Board reconvenes the meeting at 7:57PM.

Actions & Presentations

1) Consideration of Request from Paonia Senior Center

Marsha Brezonick presents on behalf of the Paonia Senior Center, now merged with the Paonia Senior Center, presented an update on the organization's efforts to improve services for local seniors. The group is pursuing building upgrades, including installation of an ADA-accessible restroom and a functional kitchen, supported by a $10,000 matching grant from the Boettcher Foundation. Ms. Brezonick, as the representative, requested a $1,000 contribution from the Town to help meet the community match requirement.

Town staff confirmed that such support would be processed as a grant for services, with potential funding available after January 1. The organization indicated that a commitment from the Town would be acceptable.

Public Comment:
L. Howe: comments in support of this project.

Topics: budget season, grants, formal grant funding program for 2026 to cover TABOR, separate from normal operational request.

Town staff clarified that such support would need to be structured as a grant for community services, with funds potentially available after January 1. The organization indicated that a future-dated commitment from the Town would be acceptable.

Trustee Stelter makes a motion to approve this grant in the budget discussion. Seconded by Trustee Heck.

The motion carries unanimously.

2) Consideration of Appointing an Applicant to the Vacant Seat on the Board of Trustees

The Board considered appointments to the vacant Trustee seat, noting that four applications were received and that Megan Davey withdrew, leaving three candidates: Monica Schaefer, Karen Tarnow, and Hector Mejorado. Clerk Vetter outlined the selection process.

Candidates Monica Schaefer, Karen Tarnow, and Hector Mejorado briefly introduced themselves, answered the Board's questions, and discussed availability, including willingness to serve on required bodies (Planning Commission, Tree Board) and ad hoc committees; staff confirmed Zoom participation is permitted, and quorum rules were reviewed.

Clerk Vetter reads the votes as follows;

Voting for Hector Mejorado:
Trustee Stelter

Voting for Karen Tarnow:

Trustee Heck
Trustee Czech
Trustee Hunter

Voting for Monica Schafer:
None

Karen Tarnow is selected to fill the empty Trustee seat and is sworn in by Clerk Vetter.

3) Consideration of Approval of a Contract with Clayton M Buchner Attorney at Law LLC

The Board discussed approving a contract with Attorney Clayton M. Buckner to revert to the town's original agreement without cost changes; minor edits were made for consistency and to clarify that only the Administrator, Clerk, Chief of Police, and Mayor, not Trustees, may contact the attorney directly.

Trustee Hunter makes a motion approving the contract, but include that the Mayor's edits are scriveners' errors be taken, that the only content change being the clarification that Board Member (the Trustees) don't contact the attorney. Seconded by Trustee Stelter.

The motion carries unanimously.

4) Repeal or Extension of Res 13-2025 Moratorium of Enforcement

The Board considered the extension of Resolution 13-2025, a temporary moratorium on enforcement of certain provisions of Chapter 16 of the Paonia Municipal Code related to short-term rentals. Town Administrator Wynn explained that, due to the temporary pause in the Short-Term Rental Ad Hoc Committee's work until Mayor Pro-Tem Swartz returns, an extension of the existing moratorium is necessary. He recommended a six-month extension.

Trustee Stelter makes a motion to direct staff to draft a new resolution extending the temporary moratorium of the enforcement of certain provision of Chapter 16 of the Paonia Municipal Code as they apply to the short-term rentals for an additional 6-month extension. Seconded by Trustee Czech.

The motion carries unanimously.

5) Consideration of lowering cap on Marijuana Licenses from 3 to 2

Trustee Hunter gives some background on the reasons for this agenda item.

The Board considered a proposal to lower the number of allowable marijuana dispensary licenses within the Town from three to two. Clerk Vetter noted that a written statement from Micah Erickson, owner of Valley Hich LLC, had been submitted for the record. Town Administrator Wynn introduced the item, explaining that local dispensary owners had requested the change due to the community's limited market capacity and a history of business closures when three licenses were active.

Local dispensary owners of Jimmy's Joint spoke in support of lowering the cap, citing declining revenues, regional competition, and the need for market stability.

Public Comment:
R. Santiago, speaking as a citizen, agreed that two dispensaries would better reflect current demand.

Trustees discussed whether reducing the cap would constitute unnecessary market regulation. Some members expressed concern about restricting business competition, while others acknowledged the town's historical practice of setting limits for highly regulated industries, such as marijuana and liquor establishments. Clerk Vetter provided background, explaining that the original three-license cap was established when retail marijuana was first legalized in Paonia as a compromise to address community concerns at the time.

Trustee Hunter makes a motion that staff prepare an ordinance changing the cap on Marijuana dispensaries from three (3) to two (2). Seconded by Trustee Heck.

Voting Aye:
Trustee Hunter
Trustee Heck

Voting Nay:
Trustee Stelter
Trustee Czech and Trustee Tarnow

The motion fails.

Trustee Stelter makes a motion to extend the meeting until 10:00PM. Seconded by Trustee Hunter.

The motion carries unanimously.

6) Discussion about Occupational Tax for Marijuana

The Board discussed the marijuana occupational tax applied to each retail sale. Town Administrator Wynn explained that dispensary owners had requested the Town consider changing the current $5-per-transaction tax to a 5% tax on sales, aligning with rates used by nearby municipalities.

Clerk Vetter requested the discussion be continued to a later meeting to allow time to gather election information and confirm procedures, as any change would require voter approval under TABOR. Town Administrator Wynn presented comparative data showing that, under the current structure, a Paonia dispensary with approximately $34,000 in monthly sales remitted $3,085 to the Town, while a Hotchkiss dispensary with $101,000 in sales remitted $4,519 under a 5% rate.

Trustees acknowledged that a percentage-based tax might be more equitable but noted that any modification would need to appear on a future ballot. The discussion was continued to a later agenda; no action was taken.

7) Consideration of Posting and Coordinating with Dark Skies Paonia on their Matching Fund Program in Town Hall

The Board heard a presentation from Lyn Howe, representing Dark Skies Paonia, requesting permission to post informational materials in Town Hall and to coordinate with the Town on public outreach regarding the community's dark sky lighting requirements.

Trustee Stelter makes a motion for sponsoring the poster in the front office and send out postcards with the enforcement letters. Seconded by Trustee Tarnow

The motion carries unanimously.

8) Consideration of Adding a Standing Agenda Item for STR Committee Requests

The Board discussed establishing a standing agenda item for updates and requests from the Short-Term Rental (STR) Committee. Trustees agreed that creating a recurring item, rather than relying on trustee reports, would streamline communication once the ad hoc committee resumes meetings.

Trustee Hunter makes a motion to add a standing agenda item for the Short-Term Rental committee as needed. Seconded by Trustee Stelter

The motion carries unanimously.

9) Update on Tree Board — Trustee Heck

Trustee Hunter makes a motion to extend the meeting by 15 minutes, until 10:15PM. Seconded by Trustee Heck.

The motion carries unanimously.

Trustee Heck reported that the Tree Board meeting had become contentious, but members intend to work collaboratively moving forward. Town Administrator Wynn clarified the board's advisory role, financial procedures, and procurement limits under Town policy. Discussion focused on clarifying responsibilities between the Tree Board, Public Works, and Town administration.

Mayor Smith and Trustees agreed the Tree Board's purpose and processes need review, suggesting a work session and possible code updates. The Town will also use existing state forestry data and software to guide tree management efforts.

No action was taken.

10) Consideration of Suspending Paonia Municipal Code 8-2-10 through 8-2-80

The Board considered suspending enforcement of Paonia Municipal Code Sections 8-2-10 through 8-2-80, which currently require permits for certain unlicensed vehicles, including powered wheelchairs. Town Administrator Wynn explained that this provision is discriminatory under ADA standards and should not apply to mobility devices.

The Board agreed to suspend enforcement of these sections as they relate to powered wheelchairs and other ADA-protected devices, pending formal amendment of the ordinance.

Trustee Stelter makes a motion to suspend enforcement of Paonia Municipal Code 8-2-10 through 8-2-80, as applied to powered wheelchairs and other ADA protected mobility devices, pending formal amendment of the ordinance, by having staff provide an amendment to the ordinance. Seconded by Trustee Hunter.

The motion carries unanimously.

11) Sole Source Roop Excavation for plumbing in Temp Tank

The Board approved sole-source funding of approximately $30,000 for Root Excavating to complete plumbing connections for the temporary water tank. The work, done ahead of formal approval to maintain project timelines, met procurement requirements and will appear in the October disbursements.

Trustee Stelter makes a motion to approve the sole source funding of the Roop Excavation for temporary tank tiling. Seconded by Trustee Heck

The motion carries unanimously.

12) Consideration of Approval of Town's Scoping Comments Regarding the BLM Colorado March 2026 Oil & Gas Lease Sale, specifically pertaining to parcels CO- 2026-03-6157 and CO-2026-03-6169 within the Uncompahgre Field Office

Mayor Smith explained that the letter continues the Town’s historical stance opposing additional leasing due to potential risks to the watershed, agriculture, and local economy. Trustee Tarnow suggested revising the final paragraph for clarity by rewriting the paragraph to make the intended point clearer: that leasing more land is unnecessary when much of the already-leased acreage remains undeveloped. Mayor Smith agreed to adjust the wording while retaining key data.

Trustee Stelter makes a motion to approve with the aforementioned edits. Seconded by Trustee Tarnow.

The motion carries unanimously.

13) Consideration of Accepting the Region 10 Mini-Grant

Trustee Hunter makes a motion to extend the meeting until 10:30PM. Seconded by Trustee Stelter.

The motion carries unanimously.

The Board considered approval of the Region 10 Mini-Grant, awarded in partnership with the North Fork Valley Creative Coalition. Town Administrator Wynn explained that the $12,500 grant will fund replacement of deteriorating town banners, refurbishment of "Welcome to Paonia" entry signs, installation of solar-powered, dark-sky-compliant lighting, and creation of wayfinding signs designed by local artists.

The required matching funds are already budgeted, though a minor budget amendment will be made later in the year to reflect the grant revenue and expenditures.

Trustee Hunter makes a motion to accept the Region 10 Mini-Grant and direct staff to begin working with the North Fork Valley Creative Coalition and Region 10 on the procuring and planning improvements. Seconded by Trustee Stelter.

The motion carries unanimously.

Mayor & Trustee Reports

None

Adjournment

Mayor Smith adjourned the meeting at 10:30PM.

__________________________ __________________________

Samira M. Vetter, Town Clerk — Paige Smith, Mayor

Town of Paonia

Payment Approval Report - Board of Trustees Disbursement Approval
Report dates: 10/7/2025-10/14/2025

Oct 10, 2025 04:17PM

smv
RS

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Voided	GL Account and Title	GL Period Date
ADP, INC								
1352	ADP, INC	700616841	Admin Payroll	09/19/2025	52.34		10-41-20 LEGAL, ENGINEERING & PR	10/31/2025
1352	ADP, INC	700616841	PD Payroll	09/19/2025	61.68		10-42-20 LEGAL, ENGINEERING & PR	10/31/2025
1352	ADP, INC	700616841	Water Payroll	09/19/2025	24.30		60-50-20 LEGAL, ENGINEERING & PR	10/31/2025
1352	ADP, INC	700616841	WasteWater Payroll	09/19/2025	24.30		70-51-20 LEGAL, ENGINEERING & PR	10/31/2025
1352	ADP, INC	700616841	Sanitation Payroll	09/19/2025	24.30		80-52-20 LEGAL, ENGINEERING & PR	10/31/2025
1352	ADP, INC	701210603	Admin Payroll	09/26/2025	23.14		10-41-20 LEGAL, ENGINEERING & PR	10/31/2025
1352	ADP, INC	701210603	PD Payroll	09/26/2025	27.27		10-42-20 LEGAL, ENGINEERING & PR	10/31/2025
1352	ADP, INC	701210603	Water Payroll	09/26/2025	10.74		60-50-20 LEGAL, ENGINEERING & PR	10/31/2025
1352	ADP, INC	701210603	WasteWater Payroll	09/26/2025	10.74		70-51-20 LEGAL, ENGINEERING & PR	10/31/2025
1352	ADP, INC	701210603	Sanitation Payroll	09/26/2025	10.76		80-52-20 LEGAL, ENGINEERING & PR	10/31/2025
1352	ADP, INC	701836426	Admin Payroll	10/03/2025	58.53		10-41-20 LEGAL, ENGINEERING & PR	10/31/2025
1352	ADP, INC	701836426	PD Payroll	10/03/2025	68.99		10-42-20 LEGAL, ENGINEERING & PR	10/31/2025
1352	ADP, INC	701836426	Water Payroll	10/03/2025	27.18		60-50-20 LEGAL, ENGINEERING & PR	10/31/2025
1352	ADP, INC	701836426	WasteWater Payroll	10/03/2025	27.18		70-51-20 LEGAL, ENGINEERING & PR	10/31/2025
1352	ADP, INC	701836426	Sanitation Payroll	10/03/2025	27.17		80-52-20 LEGAL, ENGINEERING & PR	10/31/2025
	Total ADP, INC:				478.62			
AMAZON BUSINESS								
1341	AMAZON BUSINESS	1PFT-VDQ7-J	Admin, PD, PW Supplies for Sept	10/01/2025	28.12		10-41-15 OFFICE SUPPLIES	10/31/2025
1341	AMAZON BUSINESS	1PFT-VDQ7-J	Admin, PD, PW Supplies for Sept	10/01/2025	9.89		10-41-16 OPERATING SUPPLIES	10/31/2025
1341	AMAZON BUSINESS	1PFT-VDQ7-J	Admin, PD, PW Supplies for Sept	10/01/2025	32.89		10-42-15 OFFICE SUPPLES	10/31/2025
1341	AMAZON BUSINESS	1PFT-VDQ7-J	Admin, PD, PW Supplies for Sept	10/01/2025	134.54		10-42-16 OPERATING SUPPLIES	10/31/2025
1341	AMAZON BUSINESS	1PFT-VDQ7-J	Admin, PD, PW Supplies for Sept	10/01/2025	13.14		10-45-15 OFFICE SUPPLIES	10/31/2025
1341	AMAZON BUSINESS	1PFT-VDQ7-J	Admin, PD, PW Supplies for Sept	10/01/2025	25.53		60-50-15 OFFICE SUPPLIES	10/31/2025
1341	AMAZON BUSINESS	1PFT-VDQ7-J	Admin, PD, PW Supplies for Sept	10/01/2025	25.53		70-51-15 OFFICE SUPPLIES	10/31/2025
1341	AMAZON BUSINESS	1PFT-VDQ7-J	Admin, PD, PW Supplies for Sept	10/01/2025	31.86		80-52-15 OFFICE SUPPLIES	10/31/2025
1341	AMAZON BUSINESS	1X3N-QKYY-J6	Battery For Town Hall Backup	10/01/2025	2.58		10-41-22 REPAIRS & MAINTENANCE	10/31/2025
1341	AMAZON BUSINESS	1X3N-QKYY-J6	Battery For Town Hall Backup	10/01/2025	2.58		10-42-22 REPAIRS & MAINTENANCE	10/31/2025
1341	AMAZON BUSINESS	1X3N-QKYY-J6	Battery For Town Hall Backup	10/01/2025	2.58		60-50-22 REPAIRS & MAINTENANCE	10/31/2025
1341	AMAZON BUSINESS	1X3N-QKYY-J6	Battery For Town Hall Backup	10/01/2025	2.58		70-51-22 REPAIRS & MAINTENANCE	10/31/2025
1341	AMAZON BUSINESS	1X3N-QKYY-J6	Battery For Town Hall Backup	10/01/2025	2.57		80-52-22 REPAIRS & MAINTENANCE	10/31/2025
	Total AMAZON BUSINESS:				314.39			
Badger Meter, Inc.								
654	Badger Meter, Inc.	80210629	Water Metering	09/30/2025	81.28		60-50-31 DUES & SUBSCRIPTIONS	10/31/2025

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Voided	GL Account and Title	GL Period Date
	Total Badger Meter, Inc.:				81.28			
Black Hills Energy								
987	Black Hills Energy	0878832035 -	Gas Teen Center 2025-09-18	09/18/2025	34.92		10-46-28 UTILITIES	10/31/2025
987	Black Hills Energy	5058039592 -	Gas PW Shop 2025-09-18	09/18/2025	13.14		10-45-28 UTILITIES	10/31/2025
987	Black Hills Energy	5058039592 -	Gas PW Shop 2025-09-18	09/18/2025	13.14		60-50-28 UTILITIES	10/31/2025
987	Black Hills Energy	5058039592 -	Gas PW Shop 2025-09-18	09/18/2025	13.14		70-51-28 UTILITIES	10/31/2025
987	Black Hills Energy	5058039592 -	Gas PW Shop 2025-09-18	09/18/2025	13.15		80-52-28 UTILITIES	10/31/2025
987	Black Hills Energy	5315712897 -	Gas Town Hall 2025-09-18	09/18/2025	26.29		10-41-28 UTILITIES	10/31/2025
987	Black Hills Energy	5315712897 -	Gas Town Hall 2025-09-18	09/18/2025	26.28		10-42-28 UTILITIES	10/31/2025
987	Black Hills Energy	6105052399 -	Gas PW Shop #2 2025-09-18	09/18/2025	6.49		10-45-28 UTILITIES	10/31/2025
987	Black Hills Energy	6105052399 -	Gas PW Shop #2 2025-09-18	09/18/2025	6.49		60-50-28 UTILITIES	10/31/2025
987	Black Hills Energy	6105052399 -	Gas PW Shop #2 2025-09-18	09/18/2025	6.50		70-51-28 UTILITIES	10/31/2025
987	Black Hills Energy	6105052399 -	Gas PW Shop #2 2025-09-18	09/18/2025	6.50		80-52-28 UTILITIES	10/31/2025
987	Black Hills Energy	9843021504 -	Gas Filtration Plant 2025-09-18	09/18/2025	29.61		60-50-28 UTILITIES	10/31/2025
	Total Black Hills Energy:				195.65			
BOWMAN, KAJA								
1389	BOWMAN, KAJA	10.9.2025 FIN	[redacted]	10/08/2025	866.39		10-41-03 SALARIES & WAGES	10/31/2025
1389	BOWMAN, KAJA	10.9.2025 FIN	[redacted]	10/08/2025	866.39		60-50-03 SALARIES & WAGES	10/31/2025
1389	BOWMAN, KAJA	10.9.2025 FIN	[redacted]	10/08/2025	866.39		70-51-03 SALARIES & WAGES	10/31/2025
1389	BOWMAN, KAJA	10.9.2025 FIN	[redacted]	10/08/2025	866.37		80-52-03 SALARIES & WAGES	10/31/2025
	Total BOWMAN, KAJA:				3,465.54			
Caselle, Inc								
21	Caselle, Inc	INV-11550	ADMIN - CASELLE SUPPORT	10/01/2025	278.25		10-41-33 DATA PROCESSING	10/31/2025
21	Caselle, Inc	INV-11550	PD - CASELLE SUPPORT	10/01/2025	278.25		10-42-33 Data Processing	10/31/2025
21	Caselle, Inc	INV-11550	WATER - CASELLE SUPPORT	10/01/2025	556.50		60-50-33 DATA PROCESSING	10/31/2025
21	Caselle, Inc	INV-11550	WW - CASELLE SUPPORT	10/01/2025	556.50		70-51-33 DATA PROCESSING	10/31/2025
21	Caselle, Inc	INV-11550	SANITATION - CASELLE SUPPO	10/01/2025	556.50		80-52-33 DATA PROCESSING	10/31/2025
	Total Caselle, Inc:				2,226.00			
CEBT								
1320	CEBT	2025-10	Health Insurance Premiums Oct 2	09/25/2025	25,116.00		10-0223 HEALTH/LIFE INSURANCE	10/31/2025

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Voided	GL Account and Title	GL Period Date
	Total CEBT:				25,116.00			
Cedar Creek Supply LLC								
1284	Cedar Creek Supply LLC	INV-0642	WW Chemicals	08/28/2025	1,688.20		70-51-16 OPERATING SUPPLIES	10/31/2025
1284	Cedar Creek Supply LLC	INV-0653	Temp Tank Chemicals for Disinfec	09/24/2025	499.63		60-50-72 CAP OUTLAY-Water Tank Reli	10/31/2025
	Total Cedar Creek Supply LLC:				2,187.83			
City of Delta								
24	City of Delta	09252025	WW Analysis Sept/Oct 2025	09/25/2025	608.00		70-51-20 LEGAL, ENGINEERING & PR	10/31/2025
24	City of Delta	09252025	Building Inspection Services Sept/	09/25/2025	4,600.00		10-43-20 LEGAL, ENGINEERING & PR	10/31/2025
24	City of Delta	09252025	Building Inspection Services Adj -	09/25/2025	2,300.00-		10-43-20 LEGAL, ENGINEERING & PR	10/31/2025
	Total City of Delta:				2,908.00			
City Of Grand Junction								
673	City Of Grand Junction	102664	Wastewater Testing	09/23/2025	138.00		70-51-20 LEGAL, ENGINEERING & PR	10/31/2025
	Total City Of Grand Junction:				138.00			
Colorado Complete Clean LLC								
1450	Colorado Complete Clean LLC	1402	Cleaning Services Admin	09/29/2025	700.00		10-41-20 LEGAL, ENGINEERING & PR	10/31/2025
1450	Colorado Complete Clean LLC	1402	Cleaning Services PD	09/29/2025	175.00		10-42-20 LEGAL, ENGINEERING & PR	10/31/2025
1450	Colorado Complete Clean LLC	1402	Cleaning Services Water	09/29/2025	175.00		60-50-20 LEGAL, ENGINEERING & PR	10/31/2025
1450	Colorado Complete Clean LLC	1402	Cleaning Services Sewer	09/29/2025	175.00		70-51-20 LEGAL, ENGINEERING & PR	10/31/2025
1450	Colorado Complete Clean LLC	1402	Cleaning Services Trash	09/29/2025	175.00		80-52-20 LEGAL, ENGINEERING & PR	10/31/2025
	Total Colorado Complete Clean LLC:				1,400.00			
Column Software PBC								
1183	Column Software PBC	10022025	Publishing Costs Sept 2025	10/02/2025	21.51		10-41-30 PUBLISHING & ADS	10/31/2025
1183	Column Software PBC	10022025	Publishing Costs Sept 2025	10/02/2025	21.51		60-50-30 PUBLISHING & ADS	10/31/2025
1183	Column Software PBC	10022025	Publishing Costs Sept 2025	10/02/2025	21.51		70-51-30 PUBLISHING & ADS	10/31/2025
1183	Column Software PBC	10022025	Publishing Costs Sept 2025	10/02/2025	21.51		80-52-30 PUBLISHING & ADS	10/31/2025
	Total Column Software PBC:				86.04			
Delta Montrose Electric Assn.								
43	Delta Montrose Electric Assn.	20886100 - 09	Electrical at WW Treatement Plant	09/15/2025	4,006.05		70-51-28 UTILITIES	10/31/2025

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Voided	GL Account and Title	GL Period Date
43	Delta Montrose Electric Assn.	3180027604 -	Electric Svs 405 2nd Str - 090820	09/08/2025	20.11		10-45-28 UTILITIES	10/31/2025
43	Delta Montrose Electric Assn.	3180027604 -	Electric Svs 405 2nd Str - 090820	09/08/2025	20.11		60-50-28 UTILITIES	10/31/2025
43	Delta Montrose Electric Assn.	3180027604 -	Electric Svs 405 2nd Str - 090820	09/08/2025	20.11		70-51-28 UTILITIES	10/31/2025
43	Delta Montrose Electric Assn.	3180027604 -	Electric Svs 405 2nd Str - 090820	09/08/2025	20.12		80-52-28 UTILITIES	10/31/2025
43	Delta Montrose Electric Assn.	MULTIPLE 090	Electric Svs 09022025	09/02/2025	125.10		10-41-28 UTILITIES	10/31/2025
43	Delta Montrose Electric Assn.	MULTIPLE 090	Electric Svs 09022025	09/02/2025	37.37		10-46-28 UTILITIES	10/31/2025
43	Delta Montrose Electric Assn.	MULTIPLE 090	Electric Svs 09022025	09/02/2025	1,488.74		60-50-28 UTILITIES	10/31/2025
43	Delta Montrose Electric Assn.	MULTIPLE 090	Electric Multiple 2025-09-08	09/08/2025	538.11		10-46-28 UTILITIES	10/31/2025
43	Delta Montrose Electric Assn.	MULTIPLE 090	Electric Multiple 2025-09-08	09/08/2025	722.43		10-45-28 UTILITIES	10/31/2025
43	Delta Montrose Electric Assn.	MULTIPLE 090	Electric Multiple 2025-09-08	09/08/2025	30.27		60-50-28 UTILITIES	10/31/2025
43	Delta Montrose Electric Assn.	MULTIPLE 090	Electric Multiple 2025-09-08	09/08/2025	30.27		70-51-28 UTILITIES	10/31/2025
43	Delta Montrose Electric Assn.	MULTIPLE 090	Electric Multiple 2025-09-08	09/08/2025	30.27		80-52-28 UTILITIES	10/31/2025
43	Delta Montrose Electric Assn.	MULTIPLE 090	Electric Multiple 2025-09-08	09/08/2025	205.08		10-41-28 UTILITIES	10/31/2025
43	Delta Montrose Electric Assn.	MULTIPLE 090	Electric Multiple 2025-09-08	09/08/2025	205.08		10-42-28 UTILITIES	10/31/2025
	Total Delta Montrose Electric Assn.:				7,499.22			
Dennis' Backflow LLC								
1468	Dennis' Backflow LLC	44665	Backflow Testing	07/31/2025	2,121.11		60-50-20 LEGAL, ENGINEERING & PR	10/31/2025
	Total Dennis' Backflow LLC:				2,121.11			
Duckworks Auto Parts Inc								
50	Duckworks Auto Parts Inc	03670049591	94 Chevrolet Parts	09/22/2025	41.48		10-45-23 VEHICLE EXPENSE	10/31/2025
50	Duckworks Auto Parts Inc	03670049591	94 Chevrolet Parts	09/22/2025	41.49		10-46-23 VEHICLE EXPENSE	10/31/2025
	Total Duckworks Auto Parts Inc:				82.97			
EAGLE WASH								
1367	EAGLE WASH	1018	Car Wash Services Aug/Sept 202	09/21/2025	49.06		10-42-23 VEHICLE EXPENSE	10/31/2025
1367	EAGLE WASH	1018	Car Wash Services Aug/Sept 202	09/21/2025	11.31		10-45-23 VEHICLE EXPENSE	10/31/2025
1367	EAGLE WASH	1018	Car Wash Services Aug/Sept 202	09/21/2025	11.31		10-46-23 VEHICLE EXPENSE	10/31/2025
1367	EAGLE WASH	1018	Car Wash Services Aug/Sept 202	09/21/2025	11.31		80-52-23 VEHICLE EXPENSE	10/31/2025
1367	EAGLE WASH	1018	Car Wash Services Aug/Sept 202	09/21/2025	11.31		60-50-23 VEHICLE EXPENSE	10/31/2025
1367	EAGLE WASH	1018	Car Wash Services Aug/Sept 202	09/21/2025	11.31		70-51-23 VEHICLE EXPENSE	10/31/2025
	Total EAGLE WASH:				105.61			
Elevate Fiber								
986	Elevate Fiber	MULTIPLE 202	Internet Services 2025-09-10	09/10/2025	40.00		10-41-29 TELEPHONE & INTERNET	10/31/2025

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Voided	GL Account and Title	GL Period Date
986	Elevate Fiber	MULTIPLE 202	Internet Services 2025-09-10	09/10/2025	40.00		10-42-29 TELEPHONE & INTERNET	10/31/2025
986	Elevate Fiber	MULTIPLE 202	Internet Services 2025-09-10	09/10/2025	229.92		60-50-29 TELEPHONE & INTERNET	10/31/2025
986	Elevate Fiber	MULTIPLE 202	Internet Services 2025-09-10	09/10/2025	179.91		70-51-29 TELEPHONE & INTERNET	10/31/2025
986	Elevate Fiber	MULTIPLE 202	Internet Services 2025-09-10	09/10/2025	99.96		80-52-29 TELEPHONE & INTERNET	10/31/2025
986	Elevate Fiber	MULTIPLE 202	Internet Services 2025-09-10	09/10/2025	10.00		10-45-29 TELEPHONE & INTERNET	10/31/2025
986	Elevate Fiber	MULTIPLE 202	Internet Services 2025-09-10	09/10/2025	10.00		10-46-29 TELEPHONE & INTERNET	10/31/2025
	Total Elevate Fiber:				609.79			
Empower Trust Company LLC								
1190	Empower Trust Company LLC	10032025	Retirement Plan PPE 2025-10-3	10/03/2025	3,909.65		10-0220 RETIREMENT PLAN	10/31/2025
1190	Empower Trust Company LLC	444329	Group Qtrly Fee 6/16/2025-9/15/2	09/22/2025	50.00		10-41-20 LEGAL, ENGINEERING & PR	10/31/2025
1190	Empower Trust Company LLC	444329	Group Qtrly Fee 6/16/2025-9/15/2	09/22/2025	50.00		10-42-20 LEGAL, ENGINEERING & PR	10/31/2025
1190	Empower Trust Company LLC	444329	Group Qtrly Fee 6/16/2025-9/15/2	09/22/2025	50.00		60-50-20 LEGAL, ENGINEERING & PR	10/31/2025
1190	Empower Trust Company LLC	444329	Group Qtrly Fee 6/16/2025-9/15/2	09/22/2025	50.00		70-51-20 LEGAL, ENGINEERING & PR	10/31/2025
1190	Empower Trust Company LLC	444329	Group Qtrly Fee 6/16/2025-9/15/2	09/22/2025	50.00		80-52-20 LEGAL, ENGINEERING & PR	10/31/2025
	Total Empower Trust Company LLC:				4,159.65			
Fire & Police Pension Assn.								
63	Fire & Police Pension Assn.	PPE 09262025	Payroll Ending 2025-09-26	09/26/2025	4,071.27		10-0219 FPPA	10/31/2025
	Total Fire & Police Pension Assn.:				4,071.27			
Hartman Brothers Inc.								
77	Hartman Brothers Inc.	453114	Welding Parts and Stock	09/17/2025	61.34		10-45-25 SHOP EXPENSE	10/31/2025
77	Hartman Brothers Inc.	453114	Welding Parts and Stock	09/17/2025	61.34		10-46-25 SHOP EXPENSE	10/31/2025
77	Hartman Brothers Inc.	453114	Welding Parts and Stock	09/17/2025	61.34		80-52-25 SHOP EXPENSE	10/31/2025
77	Hartman Brothers Inc.	453114	Welding Parts and Stock	09/17/2025	61.34		60-50-25 SHOP EXPENSE	10/31/2025
77	Hartman Brothers Inc.	453114	Welding Parts and Stock	09/17/2025	61.34		70-51-25 SHOP EXPENSE	10/31/2025
	Total Hartman Brothers Inc.:				306.70			
HIGH COUNTRY PRINTING & GRAPHICS, INC.								
81	HIGH COUNTRY PRINTING & G	20088	Court Summons Printing	08/04/2025	248.60		10-42-16 OPERATING SUPPLIES	10/31/2025
	Total HIGH COUNTRY PRINTING & GRAPHICS, INC.:				248.60			
Lasting Impressions								
98	Lasting Impressions	29964	Trustee Tarnow Name Plate	10/05/2025	3.00		10-41-16 OPERATING SUPPLIES	10/31/2025

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Voided	GL Account and Title	GL Period Date
98	Lasting Impressions	29964	Trustee Tarnow Name Plate	10/05/2025	3.00		60-50-16 OPERATING SUPPLIES	10/31/2025
98	Lasting Impressions	29964	Trustee Tarnow Name Plate	10/05/2025	3.00		70-51-16 OPERATING SUPPLIES	10/31/2025
98	Lasting Impressions	29964	Trustee Tarnow Name Plate	10/05/2025	3.00		80-52-16 OPERATING SUPPLIES	10/31/2025
	Total Lasting Impressions:				12.00			
MEGAN BARDESSONA								
1410	MEGAN BARDESSONA	0006	PD Stickers (Various Colors)	09/10/2025	125.00		10-42-44 HUMAN SERVICES	10/31/2025
	Total MEGAN BARDESSONA:				125.00			
Nazarenus Stack & Wombacher LLC								
1456	Nazarenus Stack & Wombacher L	7840	Water Attorney General 2025-10-0	10/02/2025	4,366.00		60-50-20 LEGAL, ENGINEERING & PR	10/31/2025
1456	Nazarenus Stack & Wombacher L	7899	Water Attorney Measurment Rules	10/02/2025	1,403.00		60-50-20 LEGAL, ENGINEERING & PR	10/31/2025
	Total Nazarenus Stack & Wombacher LLC:				5,769.00			
New Focus HR								
1463	New Focus HR	4378	HR Consulting	09/30/2025	306.25		10-41-20 LEGAL, ENGINEERING & PR	10/31/2025
1463	New Focus HR	4378	HR Consulting	09/30/2025	306.25		60-50-20 LEGAL, ENGINEERING & PR	10/31/2025
1463	New Focus HR	4378	HR Consulting	09/30/2025	306.25		70-51-20 LEGAL, ENGINEERING & PR	10/31/2025
1463	New Focus HR	4378	HR Consulting	09/30/2025	306.25		80-52-20 LEGAL, ENGINEERING & PR	10/31/2025
	Total New Focus HR:				1,225.00			
Norris, Mary								
991	Norris, Mary	NORRIS-10-20	WATER NORRIS RETIREMENT	10/01/2025	560.00		60-50-44 NORRIS RETIREMENT	10/31/2025
991	Norris, Mary	NORRIS-10-20	WASTE WATER NORRIS RETIR	10/01/2025	560.00		70-51-44 NORRIS RETIREMENT	10/31/2025
	Total Norris, Mary:				1,120.00			
North Fork Service (Reedy's)								
141	North Fork Service (Reedy's)	PD SEPT-2025	PD Fuel Sept 2025	10/01/2025	756.53		10-42-23 VEHICLE EXPENSE	10/31/2025
	Total North Fork Service (Reedy's):				756.53			
Phonz +								
499	Phonz +	19089	Adobe Subscriptions (12x)	10/01/2025	690.91		10-41-20 LEGAL, ENGINEERING & PR	10/31/2025
499	Phonz +	19089	Adobe Subscriptions (12x)	10/01/2025	690.91		10-42-20 LEGAL, ENGINEERING & PR	10/31/2025
499	Phonz +	19089	Adobe Subscriptions (12x)	10/01/2025	690.91		70-51-20 LEGAL, ENGINEERING & PR	10/31/2025

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Voided	GL Account and Title	GL Period Date
499	Phonz +	19089	Adobe Subscriptions (12x)	10/01/2025	690.91		80-52-20 LEGAL, ENGINEERING & PR	10/31/2025
499	Phonz +	19089	Adobe Subscriptions (12x)	10/01/2025	690.92		60-50-20 LEGAL, ENGINEERING & PR	10/31/2025
499	Phonz +	19114	IT Services Oct 2025	10/01/2025	668.95		10-41-20 LEGAL, ENGINEERING & PR	10/31/2025
499	Phonz +	19114	IT Services Oct 2025	10/01/2025	668.95		10-42-20 LEGAL, ENGINEERING & PR	10/31/2025
499	Phonz +	19114	IT Services Oct 2025	10/01/2025	668.95		70-51-20 LEGAL, ENGINEERING & PR	10/31/2025
499	Phonz +	19114	IT Services Oct 2025	10/01/2025	668.95		80-52-20 LEGAL, ENGINEERING & PR	10/31/2025
499	Phonz +	19114	IT Services Oct 2025	10/01/2025	668.94		60-50-20 LEGAL, ENGINEERING & PR	10/31/2025
	Total Phonz +:				6,799.30			
PROFESSIONAL MANAGEMENT SOLUTIONS								
1325	PROFESSIONAL MANAGEMENT	85127	ADMIN - FINANCIAL CONSULTI	09/30/2025	300.00		10-41-20 LEGAL, ENGINEERING & PR	10/31/2025
1325	PROFESSIONAL MANAGEMENT	85127	PD - FINANCIAL CONSULTING	09/30/2025	300.00		10-42-20 LEGAL, ENGINEERING & PR	10/31/2025
1325	PROFESSIONAL MANAGEMENT	85127	WATER - FINANCIAL CONSULTI	09/30/2025	600.00		60-50-20 LEGAL, ENGINEERING & PR	10/31/2025
1325	PROFESSIONAL MANAGEMENT	85127	WW - FINANCIAL CONSULTING	09/30/2025	600.00		70-51-20 LEGAL, ENGINEERING & PR	10/31/2025
1325	PROFESSIONAL MANAGEMENT	85127	SANITATION - FINANCIAL CONS	09/30/2025	600.00		80-52-20 LEGAL, ENGINEERING & PR	10/31/2025
	Total PROFESSIONAL MANAGEMENT SOLUTIONS:				2,400.00			
Pye-Barker Fire & Safety, LLC								
1259	Pye-Barker Fire & Safety, LLC	7129982	Alarm System - Town Hall - Oct/N	10/01/2025	20.39		10-41-20 LEGAL, ENGINEERING & PR	10/31/2025
1259	Pye-Barker Fire & Safety, LLC	7129982	Alarm System - Town Hall - Oct/N	10/01/2025	40.77		80-52-20 LEGAL, ENGINEERING & PR	10/31/2025
1259	Pye-Barker Fire & Safety, LLC	7129982	Alarm System - Town Hall - Oct/N	10/01/2025	40.77		70-51-20 LEGAL, ENGINEERING & PR	10/31/2025
1259	Pye-Barker Fire & Safety, LLC	7129982	Alarm System - Town Hall - Oct/N	10/01/2025	40.77		60-50-20 LEGAL, ENGINEERING & PR	10/31/2025
1259	Pye-Barker Fire & Safety, LLC	7129982	Alarm System - Town Hall - Oct/N	10/01/2025	20.38		10-42-20 LEGAL, ENGINEERING & PR	10/31/2025
	Total Pye-Barker Fire & Safety, LLC:				163.08			
Roop Excavating LLC								
931	Roop Excavating LLC	R25-116	Temp Tank Tie-In	09/09/2025	39,028.45		60-50-72 CAP OUTLAY-Water Tank Reli	10/31/2025
	Total Roop Excavating LLC:				39,028.45			
SGM, INC.								
1335	SGM, INC.	2013-471.013-	2MG Tank Re-Coating - Prov. Svs.	09/22/2025	2,170.00		60-50-72 CAP OUTLAY-Water Tank Reli	10/31/2025
1335	SGM, INC.	2013-471.014-	5th & Grand Re-Alignment Prof. S	09/22/2025	1,354.25		10-45-72 CAP OUTLAY-5th ST REALIG	10/31/2025
	Total SGM, INC.:				3,524.25			

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Voided	GL Account and Title	GL Period Date
Shums Coda Associates								
1170	Shums Coda Associates	19599R	Building Plan Reviews for Aug 20	09/29/2025	1,500.00		10-43-20 LEGAL, ENGINEERING & PR	10/31/2025
	Total Shums Coda Associates:				1,500.00			
Superior Fire Protection								
1215	Superior Fire Protection	10000335	Fire Extinguisher Inspection PD	10/03/2025	176.00		10-42-16 OPERATING SUPPLIES	10/31/2025
1215	Superior Fire Protection	10000337	Fire Extinguisher Inspection Town	10/03/2025	70.00		10-41-25 TOWN HALL EXPENSE	10/31/2025
	Total Superior Fire Protection:				246.00			
THE HARTFORD								
1404	THE HARTFORD	857904232774	Insurance Premium Oct 2025	09/30/2025	292.07		10-0226 THE HARTFORD	10/31/2025
	Total THE HARTFORD:				292.07			
The UPS Store #5734								
1256	The UPS Store #5734	09292025-CU0	Water Samples Shipping	09/29/2025	206.11		60-50-17 POSTAGE	10/31/2025
	Total The UPS Store #5734:				206.11			
T-MOBILE								
1374	T-MOBILE	09212025	TMobile Services Admin	09/21/2025	380.79		10-41-29 TELEPHONE & INTERNET	10/31/2025
1374	T-MOBILE	09212025	TMobile Services PD	09/21/2025	985.56		10-42-29 TELEPHONE & INTERNET	10/31/2025
1374	T-MOBILE	09212025	TMobile Services Streets	09/21/2025	112.00		10-45-29 TELEPHONE & INTERNET	10/31/2025
1374	T-MOBILE	09212025	TMobile Services Parks	09/21/2025	112.00		10-46-29 TELEPHONE & INTERNET	10/31/2025
1374	T-MOBILE	09212025	TMobile Services Water	09/21/2025	268.79		60-50-29 TELEPHONE & INTERNET	10/31/2025
1374	T-MOBILE	09212025	TMobile Services WasteWater	09/21/2025	112.00		70-51-29 TELEPHONE & INTERNET	10/31/2025
1374	T-MOBILE	09212025	TMobile Services Sanitation	09/21/2025	268.78		80-52-29 TELEPHONE & INTERNET	10/31/2025
	Total T-MOBILE:				2,239.92			
WRIGHT WATER ENGINEERS, INC.								
1385	WRIGHT WATER ENGINEERS, I	73961	Hydrogeological Study Svs. 7/1/2	08/30/2025	54,222.00		60-50-75 GRANT PROJECTS	10/31/2025
	Total WRIGHT WATER ENGINEERS, INC.:				54,222.00			
Xpress Bill Pay								
1436	Xpress Bill Pay	INV-XPR02872	Xpress Processing	09/30/2025	8.69		10-41-31 DUES & SUBSCRIPTIONS	10/31/2025
1436	Xpress Bill Pay	INV-XPR02872	Xpress Processing	09/30/2025	17.39		10-42-31 DUES & SUBSCRIPTIONS	10/31/2025

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Voided	GL Account and Title	GL Period Date
1436	Xpress Bill Pay	INV-XPR02872	Xpress Processing	09/30/2025	17.39		10-43-31 DUES & SUBSCRITPIONS	10/31/2025
1436	Xpress Bill Pay	INV-XPR02872	Xpress Processing	09/30/2025	43.47		60-50-31 DUES & SUBSCRIPTIONS	10/31/2025
1436	Xpress Bill Pay	INV-XPR02872	Xpress Processing	09/30/2025	43.47		70-51-31 DUES & SUBSCRIPTIONS	10/31/2025
1436	Xpress Bill Pay	INV-XPR02872	Xpress Processing	09/30/2025	43.45		80-52-31 DUES & SUBSCRIPTIONS	10/31/2025
	Total Xpress Bill Pay:				173.86			
	Grand Totals:				177,604.84			

Board Meeting Date: ______________________

Town Administrator: ______________________

Finance Committee/Mayor: ______________________

Finance Committee/Trustee: ______________________

Trustees: ______________________

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____

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Date Reviewed: ______________________

CLAYTON M. BUCHNER
Town Attorney
Paonia, Colorado

MEMORANDUM FOR: Paonia Board of Trustees ("BOT")

SUBJECT: Disrupting a Lawful Assembly

1. This memorandum is regarding the different criminal codes protecting lawful assembly, including and especially legislative government sessions.

2. C.R.S. § 18-9-108. - Disrupting a Lawful Assembly paragraph 1. states:

> "*1. A person commits disrupting lawful assembly if, intending to prevent or disrupt any lawful meeting, procession, or gathering, he significantly obstructs or interferes with the meeting, procession, or gathering by physical action, verbal utterance, or any other means."*

3. C.R.S. §18-9-110. – Public Buildings – Trespass, Interference – Penalty states in pertinent part:

> "*3.**No person shall willfully refuse or fail to leave any such public building upon being requested to do so by the chief administrative officer** or his designee charged with maintaining order in such public building, if the person has committed, is committing, threatens to commit, or incites others to commit any act which did, or would if completed, disrupt, impair, interfere with, or obstruct the lawful missions, processes, procedures, or functions being carried on in the public building.*
>
> *4. No person shall, at any meeting or session conducted by any judicial, legislative, or administrative body or official at or in any public building, willfully impede, disrupt, or hinder the normal proceedings of such meeting or session by any act of intrusion into the chamber or other areas designated for the use of the body or official conducting the meeting or session or by any act designed to intimidate, coerce, or hinder any member of such body or official engaged in the performance of duties at such meeting or session*."

During a legislative session, the chairperson is the chief administrative officer charged with maintaining order. If the chairperson asks an offender disrupting the lawful procedure of the legislative session to leave and the offender fails to do so, we ask only that a peace officer escort the offender and/or ticket the offender for violation of the above statute. Violations of the varying paragraphs are either Petty Offenses or Class 2 Misdemeanors.

4. C.R.S. §18-8-102. – Obstructing Government Operations paragraph 1. states:

> *"1. A person commits obstructing government operations if he intentionally obstructs, impairs, or hinders the performance of a governmental function by a public servant, by using or threatening to use violence, force, or physical interference or obstacle*."

CLAYTON M. BUCHNER
Town Attorney
Paonia, Colorado

5. GENERAL PROPOSITIONS OF LAW GOVERNING FREE SPEECH, CONTENT AND CONDUCT. The First Amendment “Congress shall make no law respecting an establishment of religion, or prohibiting the free exercise thereof; or abridging the freedom of speech, or of the press; or the right of the people peaceably to assemble, and to petition the Government for a redress of grievances.” U.S.C.A. Const. Amend. 1.

While the First Amendment clearly states there can be no law that abridges freedom of speech, it does not create a right to communicate a person’s views at all times or in any manner that person desires.[1] Further, federal courts have held there is a significant governmental interest in conducting orderly, efficient meetings of public bodies.[2] A town may place limitations on the time, place and manner of speech as long as the restrictions are content neutral and narrowly tailored to serve a significant governmental interest and leave open ample alternatives for communication.[3] Therefore, a speaker may not use the First Amendment as authority to disrupt a council meeting.[4]

6. This Memorandum does not contemplate all possible scenarios regarding disrupting a lawful assembly. POC for this memorandum is the undersigned.

Very Respectfully,

Clayton M. Buchner, J.D.
Town Attorney
Paonia, Colorado

[1] Heffron v. Int’l Society for Krishna Consciousness, Inc., 452 U.S. 640, 647, 101 S.Ct. 2559 (1981).
[2] Jones v. Heyman, 888 F.2d. 1328, 1332 (11th Cir. 1989) citing City of Madison, Joint School Dist. v. Wisconsin Employment Relations Comm’n, 429 U.S. 167, 176 n.8, 97 S.Ct. 421, 426 n. 8 (1976) (“Plainly, public bodies may confine their meetings to specified subject matter and may hold nonpublic sessions to transact business”).
[3] 3 Burson v. Freeman, 504 U.S. 191, 1997 (1992); Ward v. Rock Against Racism, 491 U.S. 781, 791 (1989); see generally Open Meetings 2006 Handbook (hereinafter the “Handbook”) and Tex. Attn’y Gen. LO-96-111.
[4] Police Dept. of Chicago v. Mosley, 408 U.S. 92, 96 (1972). See also endnote 2 above.

ACCOUNT	DESCRIPTION		October 12th 2025 ACTUAL
UBB Accounts			
			CURRENT BALANCES
x3637	**Pooled Cash** - 4.00% Interest Rate	$	3,270,055.37
x0857	**Conservation Trust Fund** - 0.1% Interest Rate	$	32,969.36
x3858	**Grant Pass Through** - 0.00% Interest Rate (May Close Account)	$	25,025.00
x0571	**Internal Grants** - 0.00% Interest Rate (Needed to Receive Grants from State)	$	40,912.00
x0733	**Operating** (Main Account) - 0.00% Interest Rate	$	308,731.93
x3629	**Payroll** - 0.00% Interest Rate	$	7,266.10
x2318	**WWTP** - 0.15% Interest Rate (Debt Reserves)	$	58,836.74
	Subgroup : Total UBB Accounts	**$**	**3,743,796.50**
ColoTrust Investment Accounts			
x8001	**General Fund** - 4.3134% 30-Day Yield	$	622,700.36
x8002	**Sewer Restricted** - 4.3134% 30-Day Yield	$	620,465.44
x8003	**Debt Reserve** - 4.3134% 30-Day Yield	$	125,021.38
x8004	**Bridge Reserve** - 4.3134% 30-Day Yield	$	688,563.47
x8005	**Water** - 4.3134% 30-Day Yield	$	516,248.03
	Subgroup : ColoTrust Investment Accounts	**$**	**2,572,998.68**
	TOTAL BANK ACCOUNTS		$3,743,796.50
	TOTAL INVESTMENT ACCOUNTS		$2,572,998.68
Last Month Total All Accounts: $6,402,908.60			
	TOTAL CURRENT BALANCE ALL ACCOUNTS		**$6,316,795.18**

Grant Description	Granting Agency	Total Award	Date Awarded	Amount Rec'd.	Contract Expiration	Revenue Account	Expenditure Account	Consultant/ Contractor	Total Contract Price	Remaining Balance of Grant
EIAF - A00278 Paonia Code Revision	DOLA	$ 25,000.00	11/27/2023	$ 9,801.85	11/27/2024	10-35-20	10-41-75	Sustainable Futures	$ 38,000.00	$ 15,198.15
EIAF-25-039 (Tier II) - 25039 Paonia Westernloop Water Main Replacement	DOLA	$ 1,000,000.00	3/18/2025	$ -	3/18/2026	30-36-30	60-50-70	TBD	TBD	$ 1,000,000.00
EIAF (Tier II) - 9721 Paonia Water Tank Relining	DOLA	$ 956,000.00	4/3/2024	$ 170,037.53	10/31/2025	60-36-30	60-50-70	Earthworx for Sitework - viaflex for Temp. tank - MPC for Relining	TBD	$ 785,962.47
SAFE PATHWAYS FOR PAONIA - 5TH AND GRAND REALIGNMENT										
RMS - M035-003 (25364) Safe Pathways for Paonia (5th & Grand)	CDOT	$ 1,040,774.00	10/20/2023	$ -	8/27/2033	10-35-20	10-45-70	TBD	TBD	$ 1,040,774.00
SRTS -	CDOT	$ 872,825.00	4/16/2025	$ -	TBD	10-35-20	10-45-70	TBD	TBD	$ 872,825.00
BUILD Grant	FHWA	$ 1,884,901.00	7/15/2025	$ -	TBD	10-35-20	10-45-70	TBD	TBD	$ 1,884,901.00
HYDROGEOLOGICAL STUDY										
CFP - 2023-19 Paonia Hydrogeological Study	Col. River Water Conservation District	$ 25,000.00	5/30/2023	$ 12,500.00	6/1/2026	60-36-30	60-50-75	Wright Water Engineering		$ 12,500.00
(CWCB) WSRF Grant - POGG1 2024-2691 Hydrogeological Study of Paonia Spring Complexes	Col. Water Conservation Board	$ 147,973.00	11/27/2023	$ 73,022.10	11/27/2028	60-36-30	60-50-70	Wright Water Engineering		$ 74,950.90
	CWCB Task 1	Engineering & Data Review	$ 50,570.00	$ 27,687.70						
	CWCB Task 2	Subsurface	$ 97,403.00	$ 45,334.40						
	CWCB Task 3	Metering	$ -	$ -						
				$ 85,522.10		60-36-30	60-50-70	Wright Water	$ 240,774.00	$ 87,450.90
			RFQ Currently Published 8.28.2025							
GRANT14002201 - Funding Opportunity No. R23AS00109 - Water SMART Planning & Project Design Grant - Paonia, "Watershed and Water System Strategy Plans for Resiliency in the Face of Change"	Bureau of Reclamation	$ 250,000.00	4/23/2024	$ -	TBD	60-36-30	60-50-70	TBD	TBD	$ 250,000.00
SS4A - Safe Streets for All - Supplemental Planning and Demonstration Grant	USDOT (FHWA)	$ 293,974.00	6/18/2024	$ -	TBD	10-35-20	10-45-20	**RFQ Published 8.28.2025**	TBD	$ 293,974.00
							Total Grant Funding	$ 5,623,622.00		
							Total Received	$ 350,883.58	**Remaining Grant Balance**	$ 5,272,738.42

SUMMARY OF REVENUES AND EXPENDITURES
MONTHLY FUND BALANCE
FOR THE 2025 FISCAL YEAR
(Unaudited)

GENERAL FUND

	January	February	March	April	May	June	July	August	September	October	November	December
Beginning Unrestricted and												
Unassigned Fund Balance												
FY-2024 Audit Ending Dec. 31	**$ 752,493**											
Revenues												
Taxes	$ 66,465.97	$ 71,289.84	$ 267,260.16	$ 345,484.17	$ 456,557.14	$ 522,562.74	$ 558,425.99	$ 644,148.76	$ 804,199.63	$ -	$ -	$ -
Licenses, Permits & Fees	2,287.00	9,238.50	12,224.85	13,793.85	18,165.72	19,880.72	21,100.22	26,187.22	31,328.47	-	-	-
Intergovernmental	5,148.02	5,148.02	17,706.48	25,086.80	31,962.56	39,031.95	40,672.73	42,634.12	65,903.52	-	-	-
Fines & Forfeitures	21,787.16	23,966.16	67,789.56	88,060.72	110,587.47	133,484.96	156,786.61	158,197.94	205,085.45	-	-	-
Miscellaneous	16,977.15	39,196.01	70,595.39	90,149.98	119,928.00	133,947.26	147,631.86	250,895.76	287,563.26	-	-	-
Expenditures												
Administration	$ (24,176.78)	$ (46,634.42)	$ (71,267.74)	$ (98,881.17)	$ (116,747.58)	$ (132,951.00)	$ (155,734.36)	$ (171,563.40)	$ (188,215.16)	$ -	$ -	$ -
Public Safety (Police)	(106,428.37)	(134,262.29)	(182,647.70)	(278,433.44)	(342,402.91)	(416,596.46)	(472,471.12)	(545,366.13)	(516,735.87)	-	-	-
Building	(54.20)	(1,845.64)	(3,248.59)	(13,951.17)	(13,965.12)	(14,495.83)	(19,150.70)	(24,435.55)	(24,450.02)	-	-	-
Streets	(17,622.71)	(28,635.58)	(45,866.35)	(64,083.92)	(75,353.60)	(91,322.09)	(127,482.07)	(139,734.68)	(139,678.15)	-	-	-
Parks	(9,974.64)	(19,500.02)	(41,279.53)	(62,397.81)	(97,054.78)	(112,855.43)	(126,290.37)	(136,835.93)	(117,610.70)			
Total General Fund Balance	$ 706,901.60	$ 670,453.58	$ 843,759.53	$ 797,321.01	$ 844,169.90	$ 833,179.82	$ 775,981.79	$ 856,621.11	$ 1,159,883.43	$ -	$ -	$ -

Beginning Fund Balance
Conservation Trust Fund
FY-2024 Audit Ending Dec. 31 $ 39,033.00
YTD Revenue $ 6,213.82
Total Fund Balance $ 45,246.82

Beginning Fund Balance
Sidewalk Fund
FY-2024 Audit Ending Dec. 31 $ 123,623.00
YTD Revenue $ 22,787.26
Total Fund Balance $ 146,410.26

Beginning Fund Balance
Street Fund
FY-2024 Audit Ending Dec. 31 $ 1,032,032.00
YTD Revenue $ 54,725.00
Total Fund Balance $ 1,086,757.00

Restricted Fund Balance
Emergencies (TABOR) & **Bridge Reserve**
FY-2024 Audit Ending Dec. 31 $298,217.00
YTD Revenue $ -
Total Fund Balance $298,217.00

Enterprise Funds

	January	February	March	April	May	June	July	August	September	October	November	December
WATER												
Beginning Unrestricted and												
Unassigned Fund Balance												
FY-2024 Audit Ending Dec. 31	**$ 1,591,224**											
Water Revenues												
Charges for Service	$ 102,575.87	$ 213,566.95	$ 297,662.54	$ 397,383.90	$ 512,907.71	$ 628,263.59	$ 771,102.24	$ 904,229.26	$ 1,017,938.63	$ -	$ -	$ -
Interest	-	-	-	-	-	-	-	-	-	-	-	-
Sales of Assets	-	-	-	-	-	-	-	-	-	-	-	-
Loan and Grant Funds	12,500.00	12,500.00	12,500.00	-	410,037.53	410,037.53	470,037.53	470,037.53	470,037.53	-	-	-
Water Expenditures												
Personnel	$ (47,746.47)	$ (62,576.65)	$ (93,950.68)	$ (143,027.01)	$ (167,929.09)	$ (199,888.48)	$ (228,599.43)	$ (258,487.61)	$ (302,998.86)	$ -	$ -	$ -
Operating	(12,465.92)	(30,657.38)	(155,704.80)	(213,382.90)	(230,739.33)	(245,992.22)	(405,660.42)	(417,564.49)	(422,486.81)	-	-	-
Capital Outlays	(47,966.50)	(220,402.71)	(357,945.69)	(378,636.93)	(394,104.65)	(487,792.01)	(509,470.16)	(799,587.80)	(859,934.18)	-	-	-
Total Water Fund	$ 1,598,120.98	$ 1,503,654.21	$ 1,293,785.37	$ 1,253,561.06	$ 1,721,396.17	$ 1,695,852.41	$ 1,688,633.76	$ 1,489,850.89	$ 1,493,780.31	$ -	$ -	$ -

	January	February	March	April	May	June	July	August	September	October	November	December
WASTE WATER (SEWER)												
Beginning Unrestricted and			**Beginning Restricted and**									
Unassigned Fund Balance			**Assigned Fund Balance**									
FY-2024 Audit Ending Dec. 31	**$ 412,810**		**FY-2024 Audit Ending Dec. 31**		**$ 720,281**							
Waste Water Revenues												
Charges for Service	$ 65,409.43	$ 130,972.78	$ 196,547.50	$ 262,372.77	$ 327,948.84	$ 393,200.00	$ 458,718.04	$ 518,695.02	$ 589,268.44	$ -	$ -	$ -
Interest	2,775.97	2,775.97	7,991.85	10,633.94	13,360.61	13,360.61	16,004.29	24,149.85	24,419.85	-	-	-
Loan and Grant Funds	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Expenditures												
Personnel	$ (45,718.69)	$ (60,527.35)	$ (91,851.24)	$ (140,844.28)	$ (165,703.21)	$ (195,084.95)	$ (223,537.55)	$ (253,370.94)	$ (297,795.34)	$ -	$ -	$ -
Operating	(12,338.18)	(25,715.78)	(41,771.40)	(102,999.04)	(114,592.32)	(137,670.91)	(152,383.58)	(164,981.29)	(225,036.41)	-	-	-
Capital Outlays	(743.81)	(875.25)	(974.68)	(1,092.92)	(779.61)	(60,345.61)	(60,381.60)	(115,753.60)	(116,935.14)	-	-	-
Total Wastewater Fund	$ 422,194.72	$ 459,440.37	$ 482,752.03	$ 440,880.47	$ 473,044.31	$ 426,269.14	$ 451,229.60	$ 421,549.04	$ 386,731.40	$ -	$ -	$ -

	January	February	March	April	May	June	July	August	September	October	November	December
SANITATION (GARBAGE)												
Beginning Unrestricted and												
Unassigned Fund Balance												
FY-2024 Audit Ending Dec. 31	**$ 258,695**											
Sanitation Revenues												
Charges for Service	$ 26,731.55	$ 53,402.62	$ 80,147.88	$ 106,719.57	$ 133,109.82	$ 160,301.75	$ 187,557.30	$ 218,580.95	$ 249,631.72	$ -	$ -	$ -
Sanitation Expenditures												
Personnel	$ (24,991.07)	$ (34,238.98)	$ (52,917.09)	$ (82,957.40)	$ (99,197.98)	$ (118,130.95)	$ (138,309.20)	$ (158,670.32)	$ (187,496.44)	$ -	$ -	$ -
Operating	(6,920.99)	(14,507.41)	(22,837.27)	(33,455.99)	(46,026.73)	(56,776.27)	(67,665.20)	(76,364.90)	(88,172.40)	-	-	-
Capital Outlays	-	(99.44)	(8,259.33)	(8,377.58)	(8,064.26)	(8,064.26)	(8,100.25)	(8,100.25)	(11,785.77)	-	-	-
Total Sanitation Fund	$ 253,514.49	$ 263,251.79	$ 254,829.19	$ 240,623.60	$ 238,515.85	$ 236,025.27	$ 232,177.65	$ 234,140.48	$ 220,872.11	$ -	$ -	$ -

	January	February	March	April	May	June	July	August	September	October	November	December
Sales Tax Capital Improvement Fund												
Beginning Restricted and												
Assigned Fund Balance												
FY-2024 Audit Ending Dec. 31	**$ 847,008**	($60,192 committed to the Airport CIP)										
1% Sales Tax												
Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 191,686.58	$ 218,356.58	$ -	$ -	$ -
CIP Expenditures												
Capital Outlays	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (71,327.31)	$ -	$ -	$ -
												-
Total Sales Tax CIP Fund	$ 847,008.00	$ 847,008.00	$ 847,008.00	$ 847,008.00	$ 847,008.00	$ 847,008.00	$ 847,008.00	$ 1,038,694.58	$ 994,037.27	$ -	$ -	$ -

Total All Bank Accounts
$ 6,316,795.18
Total All Fund Balances
$ 6,552,216.60
Variance
Positive (Negative) **$ (235,421.42)** *

**Variance may be related to unbooked revenue, outstanding checks, deposits in transit, unposted or misposted journal entries*

ACCOUNT	DESCRIPTION	ADOPTED FY-2025 BUDGET	SEPTEMBER 30TH ACTUAL	% R
	General Fund			
10-31-01	PROPERTY TAXES	$ 160,000.00	$ 155,760.94	97%
10-31-02	S.O. AUTO TAXES	$ 21,000.00	$ 17,740.22	84%
10-31-03	SALES TAX - TOWN	$ 530,000.00	$ 436,778.81	82%
10-31-04	SALES TAX - COUNTY	$ 130,000.00	$ 142,071.85	109%
10-31-05	SALES TAX - STATE MARIJUANA	$ 25,000.00	$ 4,975.26	20%
10-31-06	CIGARETTE TAX	$ 1,500.00	$ 952.98	64%
10-31-07	FRANCHISE TAX	$ 60,000.00	$ 45,600.06	76%
10-31-08	PENALTY & INTEREST	$ 500.00	$ 319.51	64%
10-31-09	DELINQUENT TAX	$ -	$ -	
10-31-10	ABATEMENTS	$ -	$ -	
10-31-11 (22-31-06)	MARIJUANA OCCUPATIONAL TAX (Transaction Fee)	$ 100,000.00	$ 54,725.00	55%
50-31-03	SALES TAX - CAPITAL IMPROVEMENT (RESTRICTED)	$ -	$ 218,356.58	
	Subgroup : TAXES	**$ 1,028,000.00**	**$ 804,199.63**	**78%**
	General Fund			
10-32-01	LIQUOR LICENSES	$ 4,500.00	$ 4,891.25	109%
10-32-02	MISCELLANEOUS PERMITS	$ 10,000.00	$ 6,245.00	62%
10-32-03	BUILDING PERMITS	$ 45,000.00	$ 15,798.22	35%
10-32-04	SPECIAL REVIEWS	$ 4,500.00	$ 500.00	11%
10-32-05	ZONING VERIFICATION & ADMINISTRATIVE REVIEWS	$ 500.00	$ 650.00	130%
10-32-06	VIN INSPECTIONS	$ 1,500.00	$ 1,244.00	83%
10-32-07	PRE-APPLICATION MEETINGS	$ 1,000.00	$ -	0%
10-32-08	SHORT TERM RENTAL LICENSES	$ 9,000.00	$ -	0%
10-32-09 (26-30-01)	SIDEWALK FEE	$ 30,000.00	$ 22,787.26	76%
10-32-10	MARIJUANA LICENSING FEE	$ 4,500.00	$ 2,000.00	44%
	Subgroup : LICENSES, PERMITS & FEES	**$ 80,500.00**	**$ 31,328.47**	**39%**
	General Fund			
10-33-01	HIGHWAY USER TAX	$ 46,950.00	$ 42,809.35	91%
10-33-02	MOTOR VEHICLE - $1.50	$ 1,500.00	$ 1,232.51	82%
10-33-03	MOTOR VEHICLE - $2.50	$ 3,500.00	$ 2,895.37	83%
10-33-07	SEVERANCE TAX	$ 5,000.00	$ 3,415.20	68%
10-33-08	MINERAL LEASING	$ 10,000.00	$ 8,051.56	81%
10-33-09 (40-38-01)	CONSERVATION TRUST FUND	$ 3,500.00	$ 6,213.82	178%
10-33-10	ROAD & BRIDGE	$ 7,500.00	$ 7,499.53	100%
	Subgroup : INTERGOVERNMENTAL REVENUES	**$ 74,450.00**	**$ 65,903.52**	**89%**
	General Fund			
10-34-01	COURT FINES	$ 1,000.00	$ 697.50	70%
10-34-02	POLICE FINES	$ 7,500.00	$ 7,845.00	105%
10-34-03	MISCELLANEOUS FINES - BONDS	$ 100.00	$ 220.00	220%
10-34-04	OTHER AGENCY CONTRIBUTIONS - PD (B2B COUNTY)	$ 200,000.00	$ 195,842.95	98%
10-34-05	DOG TAGS	$ 400.00	$ 480.00	120%
10-34-06	CODE ENFORCEMENT VIOLATIONS	$ 2,500.00	$ -	0%
10-34-10	LAW ENFORCEMENT COST ALLOCATION	$ -	$ -	
10-34-50	PD GRANT	$ -	$ -	0%
	Subgroup : FINES AND FORFEITURES	**$ 211,500.00**	**$ 205,085.45**	**97%**

ACCOUNT	DESCRIPTION	ADOPTED FY-2025 BUDGET	SEPTEMBER 30TH ACTUAL	% R
	General Fund			
10-35-01	RENTS & ROYALTIES	$ 8,500.00	$ 29,342.23	*345%*
10-35-02	MOTOR FUEL TAX REFUNDS	$ -	$ -	
10-35-04	INTEREST INCOME	$ 145,000.00	$ 142,326.33	*98%*
10-35-05	LATE CHARGES	$ 5,000.00	$ 4,101.66	*82%*
10-35-06	OTHER INCOME	$ 1,000.00	$ 5,746.62	*575%*
10-35-07	INSURANCE PROCEEDS	$ -	$ 1,185.81	
10-35-09	PARK DONATIONS	$ -	$ -	
10-35-10	OTHER AGENCY CONTRIBUTIONS	$ -	$ -	
10-35-13	BRIDGE RESERVE	$ -	$ -	
10-35-15	REFUND OF EXPENDITURES	$ 1,000.00	$ 7,754.93	*775%*
10-35-16	RESTITUTION	$ 5,200.00	$ 5,246.80	*101%*
10-35-18	SALES OF ASSETS	$ 32,000.00	$ 84,478.25	*264%*
10-35-20	GRANT REVENUE	$ 1,260,592.00	$ 7,380.63	*1%*
	Subgroup : MISCELLANEOUS REVENUES	**$ 1,458,292.00**	**$ 287,563.26**	***20%***
	General Fund			
10-39-99	TRANSFER REVENUE	$ 2,022,258.00	$ -	
	Subgroup : TRANSFERS	**$ 2,022,258.00**	**$ -**	
	General Fund			
	TOTAL GENERAL FUND REVENUES	**$ 4,875,000.00**	**$ 1,394,080.33**	***29%***
	TOTAL SALES TAX CAPITAL IMPROVEMENT FUND REVENUES		$ 302,082.66	
	General Fund			
	NET SURPLUS (DEFICIT) - GENERAL FUND		**$ 407,390.43**	
SALES TAX CAPITAL IMPROVEMENT FUND - SURPLUS (DEFICIT)			$ 254,407.77	

ACCOUNT	DESCRIPTION	ADOPTED FY-2025 BUDGET		SEPTEMBER 30TH ACTUAL	
ADMINISTRATION	**PERSONNEL SERVICES**				
10-41-01	MAYOR & TRUSTEES	$	2,400.00	$	3,400.00
10-41-02	TOWN ADMINISTRATOR/CONTRACT LABOR	$	39,000.00	$	24,042.75
10-41-03	SALARIES & WAGES	$	75,000.00	$	53,277.87
10-41-04	EMPLOYER FICA	$	7,500.00	$	5,475.84
10-41-05	EMPLOYER MEDICARE	$	1,800.00	$	1,286.48
10-41-06	UNEMPLOYMENT TAX	$	400.00	$	198.69
10-41-07	INSURANCE BENEFITS	$	26,000.00	$	18,899.40
10-41-08	RETIREMENT BENEFITS	$	5,500.00	$	3,459.65
10-41-09	LIFE/DISABILITY INSURANCE	$	500.00	$	-
10-41-10	WORKMEN'S COMPENSATION	$	1,500.00	$	726.30
10-41-13	OVERTIME	$	2,900.00	$	1,858.06
	Subgroup : Personnel Services	**$**	**162,500.00**	**$**	**112,625.04**
		Percent Realized			69%
ADMINISTRATION	**OPERATING**				
10-41-15	OFFICE SUPPLIES	$	2,000.00	$	1,709.11
10-41-16	OPERATING SUPPLIES*	$	2,900.00	$	179.46
10-41-17	POSTAGE*	$	1,100.00	$	1,022.51
10-41-20	LEGAL, ENGINEERING & PROFESSIONAL SERVICES*	$	56,000.00	$	32,863.18
10-41-21	AUDIT & BUDGET EXPENSE	$	5,500.00	$	2,884.17
10-41-22	REPAIRS & MAINTENANCE	$	1,500.00	$	497.90
10-41-23	VEHICLE EXPENSE	$	2,000.00	$	103.53
10-41-25	TOWN HALL EXPENSE	$	6,000.00	$	703.06
10-41-26	TRAVEL, MEETINGS, & TRAININGS	$	10,000.00	$	5,396.93
10-41-27	INSURANCE & BONDS	$	10,000.00	$	6,446.99
10-41-28	UTILITIES	$	5,000.00	$	2,587.57
10-41-29	TELEPHONE & INTERNET	$	2,500.00	$	1,617.14
10-41-30	PUBLISHING ADS	$	2,000.00	$	358.16
10-41-31	DUES & SUBSCRIPTIONS	$	35,000.00	$	9,802.63
10-41-33	DATA PROCESSING	$	8,000.00	$	2,276.91
10-41-40	MISCELLANEOUS	$	4,500.00	$	40.87
10-41-43	CULTURAL EVENTS*	$	400.00	$	-
10-41-44	HUMAN SERVICES*	$	7,100.00	$	7,100.00
10-41-45	BUILDING INSPECTOR	$	-	$	-
	Subgroup : Operating Expenditures	**$**	**161,500.00**	**$**	**75,590.12**
		Percent Realized			47%
ADMINISTRATION	**CAPITAL OUTLAY & TRANSFERS**				
10-41-73	BUILDING IMPROVEMENTS	$	18,000.00	$	-
10-41-74	MACHINERY & EQUIPMENT	$	18,000.00	$	1,961.64
10-41-75	GRANT PROJECTS	$	-	$	-
10-41-78	GRANT PROJECT - CODE REVISION	$	-	$	-
10-41-90	TREASURER'S FEE*	$	11,100.00	$	9,864.57
10-41-99	TRANSFERS	$	-	$	-
	Subgroup : CAPITAL OUTLAY	**$**	**47,100.00**	**$**	**11,826.21**
*Transfers between line items	**TOTAL**	**$**	**371,100.00**	**$**	**188,215.16**
within this fund (total budget for Admin. Reduced by $10,000 & transferred to PD)		Percent Realized			51%

ACCOUNT	DESCRIPTION	ADOPTED FY-2025 BUDGET		SEPTEMBER 30TH ACTUAL	
LAW ENFORCEMENT	**PERSONNEL SERVICES**				
10-42-02	CONTRACT LABOR (JUDGE)	$	6,600.00	$	5,500.00
10-42-03	SALARIES & WAGES	$	465,000.00	$	363,396.63
10-42-04	EMPLOYER FICA*	$	10,000.00	$	2,965.26
10-42-05	EMPLOYER MEDICARE	$	7,500.00	$	5,273.99
10-42-06	UNEMPLOYMENT TAX	$	1,100.00	$	749.34
10-42-07	INSURANCE BENEFITS	$	75,000.00	$	65,865.98
10-42-08	RETIREMENT BENEFITS	$	12,000.00	$	8,389.95
10-42-09	LIFE/DISABILITY INSURANCE	$	1,500.00	$	-
10-42-10	WORKMEN'S COMPENSATION	$	14,400.00	$	8,911.34
10-42-11	FPPA PENSION	$	44,000.00	$	33,551.32
10-42-12	FPPA D&D*	$	14,500.00	$	12,482.92
10-42-13	OVERTIME	$	20,000.00	$	8,139.75
	Subgroup : Personnel Services	**$**	**671,600.00**	**$**	**515,226.48**
		Percent Realized			77%
LAW ENFORCEMENT	**OPERATING**				
10-42-15	OFFICE SUPPLIES*	$	1,000.00	$	703.86
10-42-16	OPERATING SUPPLIES	$	7,500.00	$	2,421.16
10-42-17	POSTAGE	$	500.00	$	236.13
10-42-20	LEGAL, ENGINEERING & PROFESSIONAL SERVICES*	$	6,500.00	$	7,901.46
10-42-22	REPAIRS & MAINTENANCE	$	1,500.00	$	707.64
10-42-23	VEHICLE EXPENSE	$	23,500.00	$	10,339.18
10-42-26	TRAVEL, MEETINGS, & TRAININGS	$	5,000.00	$	2,171.70
10-42-27	INSURANCE & BONDS	$	56,000.00	$	41,664.78
10-42-28	UTILITIES	$	2,500.00	$	1,897.19
10-42-29	TELEPHONE & INTERNET*	$	4,500.00	$	3,990.72
10-42-30	PUBLISHING ADS*	$	100.00	$	56.69
10-42-31	DUES & SUBSCRIPTIONS	$	7,000.00	$	4,710.86
10-42-33	DATA PROCESSING*	$	2,400.00	$	1,636.01
10-42-42	CONTRACT SERVICES*	$	30,000.00	$	29,904.78
10-42-44	HUMAN SERVICES	$	2,000.00	$	827.25
	Subgroup : Operating Expenditures	**$**	**150,000.00**	**$**	**109,169.41**
		Percent Realized			73%
LAW ENFORCEMENT	**CAPITAL OUTLAY & TRANSFERS**				
10-42-73	BUILDING IMPROVEMENTS	$	7,000.00	$	250.00
10-42-74	MACHINERY & EQUIPMENT	$	30,475.00	$	1,259.39
	Subgroup : CAPITAL OUTLAY	**$**	**37,475.00**	**$**	**1,509.39**
*Transfers between line items	**TOTAL**	**$**	**859,075.00**	**$**	**516,735.87**
within this fund (received $10,000 from Admin. for Contract Svcs. Shortfall from Motorola)		Percent Realized			60%

ACCOUNT	DESCRIPTION	ADOPTED FY-2025 BUDGET		SEPTEMBER 30TH ACTUAL	
BUILDING	**PERSONNEL SERVICES**				
10-43-01	MAYOR & TRUSTEES	$	-	$	-
10-43-02	CONTRACT LABOR	$	-	$	-
10-43-03	SALARIES & WAGES	$	-	$	-
10-43-04	EMPLOYER FICA	$	-	$	-
10-43-05	EMPLOYER MEDICARE	$	-	$	-
10-43-06	UNEMPLOYMENT TAX	$	-	$	-
10-43-07	INSURANCE BENEFITS	$	-	$	-
10-43-08	RETIREMENT BENEFITS	$	-	$	-
10-43-09	LIFE/DISABILITY INSURANCE	$	-	$	-
10-43-10	WORKMEN'S COMPENSATION	$	-	$	-
10-43-13	OVERTIME	$	-	$	-
	Subgroup : Personnel Services	**$**	**-**	**$**	**-**
		Percent Realized			0%
BUILDING	**OPERATING**				
10-43-15	OFFICE SUPPLIES*	$	75.00	$	53.50
10-43-16	OPERATING SUPPLIES	$	-	$	10.78
10-43-17	POSTAGE	$	-	$	-
10-43-20	LEGAL, ENGINEERING & PROFESSIONAL SERVICES*	$	44,000.00	$	23,560.00
10-43-22	REPAIRS & MAINTENANCE	$	-	$	-
10-43-23	VEHICLE EXPENSE	$	-	$	-
10-43-26	TRAVEL, MEETINGS & TRAININGS*	$	75.00	$	69.00
10-43-27	INSURANCE & BONDS	$	-	$	-
10-43-28	UTILITIES	$	-	$	-
10-43-29	TELEPHONE & INTERNET	$	-	$	-
10-43-30	PUBLISHING ADS*	$	100.00	$	96.52
10-43-31	DUES & SUBSCRIPTIONS*	$	700.00	$	660.22
10-43-33	DATA PROCESSING	$	-	$	-
10-43-40	MISCELLANEOUS	$	-	$	-
10-43-43	CULTURAL EVENTS	$	-	$	-
10-43-44	HUMAN SERVICES	$	-	$	-
	Subgroup : Operating Expenditures	**$**	**44,950.00**	**$**	**24,450.02**
		Percent Realized			54%
BUILDING	**CAPITAL OUTLAY & TRANSFERS**				
10-43-73	BUILDING IMPROVEMENTS	$	5,000.00	$	-
10-43-74	MACHINERY & EQUIPMENT	$	50.00	$	13.00
	Subgroup : CAPITAL OUTLAY	**$**	**5,050.00**	**$**	**13.00**
	TOTAL	**$**	**50,000.00**	**$**	**24,450.02**
*Transfers between line items within this fund		Percent Realized			49%

ACCOUNT	DESCRIPTION	ADOPTED FY-2025 BUDGET	SEPTEMBER 30TH ACTUAL
STREETS	**PERSONNEL SERVICES**		
10-45-02	CONTRACT LABOR	$ -	$ -
10-45-03	SALARIES & WAGES*	$ 93,500.00	$ 59,954.90
10-45-04	EMPLOYER FICA	$ 6,500.00	$ 3,667.25
10-45-05	EMPLOYER MEDICARE	$ 1,500.00	$ 857.68
10-45-06	UNEMPLOYMENT TAX	$ 300.00	$ 118.28
10-45-07	INSURANCE BENEFITS	$ 19,500.00	$ 10,332.78
10-45-08	RETIREMENT BENEFITS	$ 5,500.00	$ 2,494.80
10-45-09	LIFE/DISABILITY INSURANCE	$ 500.00	$ -
10-45-10	WORKMEN'S COMPENSATION	$ 5,500.00	$ 4,754.40
10-45-13	OVERTIME	$ 3,500.00	$ 956.65
	Subgroup : Personnel Services	**$ 136,300.00**	**$ 83,136.74**
		Percent Realized	61%
STREETS	**OPERATING**		
10-45-15	OFFICE SUPPLIES*	$ 700.00	$ 217.64
10-45-16	OPERATING SUPPLIES	$ 4,500.00	$ 5,050.04
10-45-17	POSTAGE	$ -	$ -
10-45-20	LEGAL, ENGINEERING & PROFESSIONAL SERVICES	$ 25,000.00	$ 15,445.71
10-45-21	AUDIT & BUDGET EXPENSE	$ 1,500.00	$ 1,584.16
10-45-22	REPAIRS & MAINTENANCE	$ 15,000.00	$ 9,685.20
10-45-23	VEHICLE EXPENSE*	$ 7,000.00	$ 6,172.05
10-45-24	RENTALS	$ -	$ -
10-45-25	SHOP EXPENSE*	$ 10,000.00	$ 8,276.61
10-45-26	TRAVEL, MEETINGS & TRAININGS	$ 1,500.00	$ 331.50
10-45-27	INSURANCE & BONDS	$ 3,800.00	$ 1,289.45
10-45-28	UTILITIES	$ 15,000.00	$ 6,872.55
10-45-29	TELEPHONE & INTERNET	$ 1,500.00	$ 786.49
10-45-30	PUBLISHING ADS	$ 500.00	$ -
10-45-31	DUES & SUBSCRIPTIONS	$ 3,500.00	$ 693.70
10-45-32	FEES & PERMITS	$ -	$ -
10-45-33	DATA PROCESSING	$ 1,250.00	$ -
10-45-40	MISCELLANEOUS	$ 1,000.00	$ 14.24
10-45-42	SNOW REMOVAL	$ 15,000.00	$ 122.07
10-45-43	CULTURAL EVENTS	$ -	$ -
10-45-44	HUMAN SERVICES	$ -	$ -
10-45-45	BUILDING INSPECTOR	$ -	$ -
	Subgroup : Operating Expenditures	**$ 106,750.00**	**$ 56,541.41**
		Percent Realized	53%
STREETS	**CAPITAL OUTLAY & TRANSFERS**		
10-45-70	CAPITAL OUTLAY	$ -	$ -
10-45-72	CAPITIAL OUTLAY 5TH ST REALIGNMENT	$ 2,827,675.00	$ 17,099.58
10-45-73	BUILDING IMPROVEMENTS*	$ 500.00	$ 131.92
10-45-74	MACHINERY & EQUIPMENT	$ 20,000.00	$ 6,513.47
10-45-75	GRANT PROJECTS	$ 325,000.00	$ -
10-45-90	TREASURER'S FEE	$ -	$ -
10-45-99	TRANSFERS	$ -	$ -
	Subgroup : CAPITAL OUTLAY	**$ 3,173,175.00**	**$ 23,744.97**
	TOTAL	**$ 3,416,225.00**	**$ 139,678.15**
*Transfers between line items within this fund		Percent Realized	4%

ACCOUNT	DESCRIPTION	ADOPTED FY-2025 BUDGET	SEPTEMBER 30TH ACTUAL
PARKS	**PERSONNEL SERVICES**		
10-46-02	CONTRACT LABOR	$ -	$ -
10-46-03	SALARIES & WAGES*	$ 59,200.00	$ 45,961.18
10-46-04	EMPLOYER FICA	$ 5,500.00	$ 2,806.13
10-46-05	EMPLOYER MEDICARE	$ 1,500.00	$ 656.27
10-46-06	UNEMPLOYMENT TAX	$ 200.00	$ 90.51
10-46-07	INSURANCE BENEFITS	$ 16,500.00	$ 7,973.06
10-46-08	RETIREMENT BENEFITS	$ 4,800.00	$ 1,787.02
10-46-09	LIFE/DISABILITY INSURANCE	$ 400.00	$ -
10-46-10	WORKMEN'S COMPENSATION	$ 3,000.00	$ 2,231.32
10-46-13	OVERTIME	$ 3,000.00	$ 844.67
	Subgroup : Personnel Services	**$ 94,100.00**	**$ 62,350.16**
		Percent Realized	66%
PARKS	**OPERATING**		
10-46-15	OFFICE SUPPLIES	$ 200.00	$ 102.46
10-46-16	OPERATING SUPPLIES	$ 4,500.00	$ 2,588.72
10-46-17	POSTAGE	$ 100.00	$ -
10-46-20	LEGAL, ENGINEERING & PROFESSIONAL SERVICES*	$ 2,000.00	$ 1,230.00
10-46-21	AUDIT & BUDGET EXPENSE	$ 2,500.00	$ 1,584.16
10-46-22	REPAIRS & MAINTENANCE*	$ 34,000.00	$ 32,053.32
10-46-23	VEHICLE EXPENSE	$ 4,500.00	$ 4,464.83
10-46-24	RENTALS	$ 3,000.00	$ 85.00
10-46-25	SHOP EXPENSE*	$ 2,400.00	$ 2,105.33
10-46-26	TRAVEL, MEETINGS & TRAININGS	$ 500.00	$ 202.00
10-46-27	INSURANCE & BONDS	$ 6,500.00	$ 1,922.57
10-46-28	UTILITIES	$ 7,500.00	$ 5,419.00
10-46-29	TELEPHONE & INTERNET*	$ 1,500.00	$ 815.23
10-46-30	PUBLISHING ADS	$ -	$ 4.68
10-46-31	DUES & SUBSCRIPTIONS	$ 3,000.00	$ 1,683.24
10-46-32	FEES & PERMITS	$ 500.00	$ -
10-46-33	DATA PROCESSING	$ -	$ -
10-46-40	MISCELLANEOUS	$ 1,500.00	$ -
10-46-42	CONTRACT SERVICES*	$ 1,000.00	$ 500.00
10-46-43	CULTURAL EVENTS	$ -	$ -
10-46-44	HUMAN SERVICES*	$ 500.00	$ 500.00
10-46-45	BUILDING INSPECTOR	$ -	$ -
	Subgroup : Operating Expenditures	**$ 75,700.00**	**$ 55,260.54**
		Percent Realized	73%
PARKS	**CAPITAL OUTLAY & TRANSFERS**		
10-46-70	CAPITAL OUTLAY	$ -	$ -
10-46-73	BUILDING IMPROVEMENTS*	$ 34,000.00	$ 33,469.02
10-46-74	MACHINERY & EQUIPMENT*	$ 5,800.00	$ 764.72
10-46-75	GRANT PROJECTS	$ 2,500.00	$ -
10-46-90	TREASURER'S FEE	$ -	$ -
10-46-99	TRANSFERS	$ -	$ -
	Subgroup : CAPITAL OUTLAY	**$ 42,300.00**	**$ 34,233.74**
		Percent Realized	81%
	TOTAL	**$ 212,100.00**	**$ 117,610.70**
*Transfers between line items within this fund		Percent Realized	55%

ACCOUNT	DESCRIPTION	ADOPTED FY-2025 BUDGET	SEPTEMBER 30TH ACTUAL
WATER			
	** Revenue is dependent upon utility rate increases*		
	WATER UTILITY REVENUE		
60-36-01*	WATER CHARGES	$ 905,000.00	$ 693,412.12
60-36-02*	WATER CHARGES - USAGE	$ 368,000.00	$ 269,787.15
60-36-03	SALES & SERVICES	$ 500.00	$ 515.00
60-36-04	STANDBY TAP FEES	$ 55,000.00	$ 38,016.20
60-36-05	BULK WATER	$ 15,000.00	$ 10,071.22
60-36-06	RECONNECT FEES & PENALTIES	$ -	$ -
60-36-07	WATER TAPS	$ -	$ -
60-36-08	TAPS FEES ASSIGNED FOR STORAGE	$ -	$ -
60-36-09	PENALTIES	$ 5,500.00	$ 4,600.00
60-36-10	INTEREST	$ 12,500.00	$ -
60-36-12	RENTS	$ 1,000.00	$ 1,000.00
60-36-13	MISCELLANEOUS REVENUE	$ 500.00	$ 536.94
60-36-15	SALE/DISPOSAL OF ASSETS	$ 2,500.00	$ -
60-36-20	PASS THROUGH FUNDS	$ -	$ -
60-36-21	DOLA PASS THROUGH REVENUE	$ -	$ -
60-36-22	WPA PASS THROUGH REVENUE	$ -	$ -
60-36-23	DWRF GRANT (PRINCIPAL LOAN FORGIVENESS)	$ -	$ -
60-36-24	DOLA URS PASS THROUGH REVENUE	$ -	$ -
60-36-25	LOAN FUNDS	$ 5,000,000.00	$ -
60-36-28	WATERSMART GRANT REVENUE	$ 250,000.00	$ -
60-36-30	GRANT FUNDS	$ 1,002,500.00	$ 470,037.53
60-36-31	CAPITAL CONTRIBUTIONS	$ -	$ -
	Subgroup : Total Revenue[1]	**$ 7,618,000.00**	**$ 1,487,976.16**
		Percent Realized	20%
WATER	*[1] Budget Revenues differ from 20-year cashflow analysis, budget is in whole numbers, cashflow is to the penny*		
	WATER UTILITY PERSONNEL SERVICES		
60-50-02	TRUSTEE/ADMIN SALARIES	$ 40,500.00	$ 35,409.96
60-50-03	SALARIES & WAGES	$ 262,000.00	$ 187,890.48
60-50-04	EMPLOYER FICA	$ 20,000.00	$ 13,653.84
60-50-05	EMPLOYER MEDICARE	$ 4,750.00	$ 3,193.26
60-50-06	UNEMPLOYMENT TAX	$ 700.00	$ 440.45
60-50-07	INSURANCE BENEFITS	$ 60,000.00	$ 43,762.84
60-50-08	RETIREMENT BENEFITS	$ 15,500.00	$ 10,095.95
60-50-09	LIFE/DISABILITY INSURANCE	$ 1,000.00	$ -
60-50-10	WORKMEN'S COMPENSATION	$ 5,750.00	$ 1,440.56
60-50-13	OVERTIME	$ 15,000.00	$ 7,111.52
	Subgroup : Personnel Services	**$ 425,200.00**	**$ 302,998.86**
		Percent Realized	71%
WATER			
	WATER UTILITY OPERATING EXPENSES		
60-50-14	CHEMICALS	$ 25,000.00	$ 9,508.58
60-50-15	OFFICE SUPPLIES	$ 2,500.00	$ 1,900.69
60-50-16	OPERATING SUPPLIES	$ 20,000.00	$ 5,013.19
60-50-17	POSTAGE	$ 4,000.00	$ 2,546.66
60-50-20	LEGAL, ENGINEERING & PROFESSIONAL SERVICES*	$ 272,000.00	$ 69,999.78
60-50-21	AUDIT & BUDGET EXPENSE	$ 15,000.00	$ 9,052.51
60-50-22	REPAIRS & MAINTENANCE	$ 50,000.00	$ 7,705.94
60-50-23	VEHICLE EXPENSE*	$ 10,000.00	$ 8,107.06
60-50-24	RENTALS	$ 1,500.00	$ 1,044.00
60-50-25	SHOP EXPENSE	$ 6,500.00	$ 1,511.54
60-50-26	TRAVEL, MEETINGS & TRAININGS	$ 3,000.00	$ 3,013.56
60-50-27	INSURANCE & BONDS	$ 17,000.00	$ 14,367.53
60-50-28	UTILITIES	$ 27,000.00	$ 15,066.27
60-50-29	TELEPHONE & INTERNET	$ 8,000.00	$ 5,436.04

ACCOUNT	DESCRIPTION	ADOPTED FY-2025 BUDGET		SEPTEMBER 30TH ACTUAL	
WATER					
	WATER UTILITY OPERATING EXPENSES				
60-50-30	PUBLISHING ADS	$	1,000.00	$	213.21
60-50-31	DUES & SUBSCRIPTIONS	$	21,500.00	$	11,336.78
60-50-32	FEES & PERMITS	$	2,500.00	$	277.08
60-50-33	DATA PROCESSING	$	10,500.00	$	3,272.00
60-50-40	MISCELLANEOUS*	$	11,000.00	$	11,000.00
60-50-41	WRITEOFF - UNCOLLECTABLE*	$	1,500.00	$	1,044.99
60-50-42	CONTRACT SERVICES	$	15,000.00	$	2,675.48
60-50-44	NORRIS RETIREMENT	$	7,500.00	$	5,040.00
60-50-50	WATER POWER AUTHORITY LOAN*	$	220,000.00	$	209,928.30
60-50-51	DRINKING WATER REVOLVING FUND	$	-	$	-
60-50-52	FCNB INTERIM FINANCING	$	-	$	-
60-50-54	DEBT SERVICE	$	-	$	-
60-50-55	LOAN PRINCIPAL*	$	38,500.00	$	10,791.51
60-50-56	LOAN INTEREST	$	25,000.00	$	22,142.69
60-50-60	WATER STORAGE EXPENDITURE	$	-	$	-
	Subgroup : Water Operating Expenditures		**815,500.00**	**$**	**422,486.81**
		Percent Realized			52%
WATER					
	WATER UTILITY CAPITAL OUTLAY & TRANSFERS				
60-50-69	RAW WATER METERING	$	150,000.00	$	48,196.83
60-50-70	CAPITAL OUTLAY	$	111,000.00	$	-
60-50-71	PASS THROUGH ACCOUNT	$	-	$	-
60-50-72	WATER TANK RELINNING	$	1,883,000.00	$	712,461.75
60-50-73	WEST LOOP IMPROVEMENT PROJECT	$	3,000,000.00	$	75,000.07
60-50-74	WATERSMART GRANT	$	335,000.00	$	2,587.00
60-50-75	GRANT PROJECTS	$	100,000.00	$	19,536.34
60-50-76	BUILDING IMPROVEMENTS*	$	500.00	$	190.85
60-50-77	MACHINERY & EQUIPMENT	$	20,000.00	$	1,961.34
60-50-99	TRANSFERS	$	-	$	-
	Subgroup : Water Capital Outlay & Transfers	**$**	**5,599,500.00**	**$**	**859,934.18**
		Percent Realized			15%
WATER					
	WATER UTILITY DEPRECIATION				
60-59-99	DEPRECIATION	$	7,000.00	$	-
	Subgroup : Water Depreciation	**$**	**7,000.00**	**$**	**-**
		Percent Realized			0%
	WATER FUND				
TOTAL REVENUES	**$ 7,618,000.00**				**$1,487,976.16**
TOTAL EXPENDITURES	**$ 6,847,200.00**				**$1,585,419.85**
		Percent Realized			23%
	NET INCOME (LOSS) - Water Utility	**$**	**770,800.00**	**$**	**(97,443.69)**

ACCOUNT	DESCRIPTION	ADOPTED FY-25 BUDGET		SEPTEMBER 30TH ACTUAL	
WASTEWATER					
	WASTEWATER UTILITY REVENUE				
70-37-01	SEWER BASE CHARGE	$	785,000.00	$	589,258.97
70-37-04	SEWER TAPS	$	5,000.00	$	-
70-37-05	SEWER RENTAL PROPERTY	$	-	$	-
70-37-07	SALES & SERVICE	$	-	$	-
70-37-08	PASS THROUGH FUNDS	$	-	$	-
70-37-09	INTEREST INCOME	$	25,000.00	$	24,149.85
70-37-10	WWTP PAYBACK FUND	$	-	$	-
70-37-11	WWTP PAYBACK INTEREST	$	-	$	-
70-37-12	RENTS	$	-	$	-
70-37-13	GRANT REVENUE	$	10,000.00	$	-
70-37-14	MISCELLANEOUS REVENUE	$	5,500.00	$	279.47
	Subgroup : Total Revenue	**$**	**830,500.00**	**$**	**613,688.29**
		Percent Realized			74%
WASTEWATER					
	WASTEWATER UTILITY PERSONNEL SERVICES				
70-51-02	TRUSTEE/ADMIN SALARIES	$	40,500.00	$	35,409.96
70-51-03	SALARIES & WAGES	$	256,000.00	$	184,352.41
70-51-04	EMPLOYER FICA	$	20,000.00	$	13,432.18
70-51-05	EMPLOYER MEDICARE	$	4,500.00	$	3,141.38
70-51-06	UNEMPLOYMENT TAX	$	750.00	$	433.31
70-51-07	INSURANCE BENEFITS	$	58,000.00	$	42,934.72
70-51-08	RETIREMENT BENEFITS	$	15,500.00	$	9,915.98
70-51-09	LIFE/DISABILITY INSURANCE	$	1,000.00	$	-
70-51-10	WORKMEN'S COMPENSATION	$	5,500.00	$	1,234.40
70-51-11	OVERTIME	$	15,000.00	$	6,941.00
	Subgroup : Personnel Services	**$**	**416,750.00**	**$**	**297,795.34**
		Percent Realized			71%
WASTEWATER					
	WASTEWATER UTILITY OPERATING EXPENSES				
70-51-15	OFFICE SUPPLIES	$	1,000.00	$	635.65
70-51-16	OPERATING SUPPLIES	$	12,000.00	$	10,787.25
70-51-17	POSTAGE	$	4,000.00	$	2,180.80
70-51-20	LEGAL, ENGINEERING & PROFESSIONAL SERVICES	$	57,500.00	$	41,724.27
70-51-21	AUDIT & BUDGET EXPENSE	$	15,000.00	$	9,052.50
70-51-22	REPAIRS & MAINTENANCE	$	44,500.00	$	4,020.35
70-51-23	VEHICLE EXPENSE*	$	6,500.00	$	8,190.58
70-51-24	RENTALS*	$	1,500.00	$	3,844.71
70-51-25	SHOP EXPENSE	$	5,500.00	$	1,502.21
70-51-26	TRAVEL, MEETINGS & TRAININGS	$	2,000.00	$	2,018.20
70-51-27	INSURANCE & BONDS*	$	7,500.00	$	10,350.09
70-51-28	UTILITIES	$	40,000.00	$	24,991.14
70-51-29	TELEPHONE & INTERNET	$	10,000.00	$	2,369.64
70-51-30	PUBLISHING ADS	$	500.00	$	52.00
70-51-31	DUES & SUBSCRIPTIONS	$	15,750.00	$	9,385.40
70-51-32	FEES & PERMITS	$	3,500.00	$	2,731.41
70-51-33	DATA PROCESSING	$	5,500.00	$	3,272.00
70-51-40	MISCELLANEOUS	$	5,000.00	$	5,000.00
70-51-41	WRITEOFF - UNCOLLECTABLE*	$	-	$	125.71
70-51-42	CONTRACT SERVICES	$	8,000.00	$	1,500.00
70-51-43	GAUGING STATION	$	7,000.00	$	-
70-51-44	NORRIS RETIREMENT	$	6,500.00	$	5,040.00
70-51-50	DOLA PRINCIPAL & INTEREST	$	-	$	-
70-51-51	RURAL DEVELOPMENT PRINCIPAL & INTEREST	$	100,000.00	$	76,262.50
70-51-52	WWTP PAYBACK FUND EXPENDITURES	$	-	$	-
70-51-53	ISSUANCE COSTS	$	-	$	-
70-51-54	DEBT RESERVE	$	24,000.00	$	-
	Subgroup : Operating Expenses	**$**	**382,750.00**	**$**	**225,036.41**
		Percent Realized			59%

ACCOUNT	DESCRIPTION	ADOPTED FY-25 BUDGET		SEPTEMBER 30TH ACTUAL	
WASTEWATER					
	WASTEWATER UTILITY CAPITAL OUTLAY & TRANSFERS				
70-51-70	CAPITAL OUTLAY	$	5,500.00	$	-
70-51-71	PASS THROUGH FUNDS	$	-	$	-
70-51-72	ASSET REPLACEMENT RESERVE	$	-	$	-
70-51-73	PASS THROUGH OPERATING	$	-	$	32.00
70-51-75	GRANT PROJECTS	$	10,000.00	$	-
70-51-76	BUILDING IMPROVEMENTS	$	-	$	3.80
70-51-77	MACHINERY & EQUIPMENT*	$	-	$	116,899.34
70-51-99	TRANSFERS	$	-	$	-
	Subgroup : Wastewater Capital Outlay & Transfers	**$**	**15,500.00**	**$**	**116,935.14**
		Percent Realized			754%
WASTEWATER					
	WASTEWATER UTILITY DEPRECIATION				
70-59-99	DEPRECIATION	$	150.00	$	-
	Subgroup : Wastewater Depreciation	**$**	**150.00**	**$**	**-**
	WASTEWATER FUND				
TOTAL REVENUES	**$ 830,500.00**				**$613,688.29**
TOTAL EXPENDITURES	**$ 815,150.00**				**$639,766.89**
		Percent Realized			78%
	NET INCOME (LOSS) - Wastewater Utility	**$**	**15,350.00**	**$**	**(26,078.60)**

ACCOUNT	DESCRIPTION	ADOPTED FY-25 BUDGET	SEPTEMBER 30TH ACTUAL
SANITATION			
	SANITATION REVENUE		
80-30-02	TRASH CHARGES**	$ 320,000.00	$ 248,269.30
80-30-03	BULK TRASH CHARGE	$ 2,500.00	$ 1,362.42
80-30-04	TIRE PICK UP	$ -	$ -
	Subgroup : Total Revenue	**$ 322,500.00**	**$ 249,631.72**
***Rate Increase effective for September Bill*		Percent Realized	77%
SANITATION			
	SANITATION PERSONNEL SERVICES		
80-52-02	CONTRACT/ADMIN SALARIES*	$ 9,000.00	$ 4,918.51
80-52-03	SALARIES & WAGES*	$ 139,000.00	$ 135,177.17
80-52-04	EMPLOYER FICA	$ 9,500.00	$ 8,564.81
80-52-05	EMPLOYER MEDICARE	$ 2,500.00	$ 2,003.06
80-52-06	UNEMPLOYMENT TAX	$ 400.00	$ 276.28
80-52-07	INSURANCE BENEFITS*	$ 30,500.00	$ 24,345.97
80-52-08	RETIREMENT BENEFITS	$ 7,500.00	$ 5,634.79
80-52-09	LIFE/DISABILITY INSURANCE	$ 500.00	$ -
80-52-10	WORKMEN'S COMPENSATION	$ 5,500.00	$ 2,871.08
80-52-11	OVERTIME	$ 5,000.00	$ 3,704.77
	Subgroup : Personnel Services	**$ 209,400.00**	**$ 187,496.44**
		Percent Realized	90%
SANITATION			
	SANITATION OPERATING EXPENSES		
80-52-15	OFFICE SUPPLIES	$ 500.00	$ 818.43
80-52-16	OPERATING SUPPLIES	$ 1,000.00	$ 853.52
80-52-17	POSTAGE	$ 2,000.00	$ 1,903.82
80-52-20	LEGAL, ENGINEERING & PROFESSIONAL SERVICES	$ 12,000.00	$ 11,578.90
80-52-21	AUDIT & BUDGET EXPENSE*	$ 5,000.00	$ 4,252.50
80-52-22	REPAIRS & MAINTENANCE*	$ 3,000.00	$ 3,037.67
80-52-23	VEHICLE EXPENSE	$ 13,500.00	$ 11,678.07
80-52-24	RENTALS	$ 500.00	$ 32.00
80-52-25	SHOP EXPENSE	$ 2,500.00	$ 1,613.29
80-52-26	TRAVEL, MEETINGS & TRAININGS	$ 2,000.00	$ 2,148.69
80-52-27	INSURANCE & BONDS*	$ 9,500.00	$ 9,299.95
80-52-28	UTILITIES	$ 2,000.00	$ 1,264.02
80-52-29	TELEPHONE & INTERNET	$ 2,200.00	$ 2,028.22
80-52-30	PUBLISHING ADS	$ 500.00	$ 55.96
80-52-31	DUES & SUBSCRIPTIONS	$ 7,800.00	$ 7,471.98
80-52-32	FEES & PERMITS	$ 500.00	$ -
80-52-33	DATA PROCESSING*	$ 4,100.00	$ 3,271.98
80-52-40	MISCELLANEOUS	$ 500.00	$ -
80-52-41	WRITEOFF - UNCOLLECTABLE	$ -	$ -
80-52-42	LANDFILL FEES	$ 39,000.00	$ 26,863.40
80-52-43	CLEAN UP DAYS	$ -	$ -
	Subgroup : Operating Expenses	**$ 108,100.00**	**$ 88,172.40**
		Percent Realized	82%
SANITATION			
	SANITATION CAPITAL OUTLAY & TRANSFERS		
80-52-70	CAPITAL OUTLAY	$ -	$ 28.26
80-52-71	PASS THROUGH FUNDS	$ -	$ -
80-52-75	GRANT PROJECTS	$ -	$ -
80-52-76	BUILDING IMPROVEMENTS	$ -	$ 3.80
80-52-77	MACHINERY & EQUIPMENT*	$ 2,400.00	$ 11,753.71
80-52-99	TRANSFERS	$ -	$ -
	Subgroup : Sanitation Capital Outlay & Transfers	**$ 2,400.00**	**$ 11,785.77**
		Percent Realized	
SANITATION			
	SANITATION DEPRECIATION		
80-59-99	DEPRECIATION	$ -	$ -
	Subgroup : Sanitation Depreciation	**$ -**	**$ -**
		Percent Realized	
	SANITATION FUND		
TOTAL REVENUES	$ 322,500.00		$249,631.72
TOTAL EXPENDITURES	$ 319,900.00		$287,454.61
		Percent Realized	90%
	NET INCOME (LOSS) - Sanitation Utility		**$ (37,822.89)**

ACCOUNT	DESCRIPTION	ADOPTED FY-25 BUDGET	JULY 31ST ACTUAL
NFV AIRPORT			
	NVF AIRPORT REVENUE		
50-31-06	AIRPORT REVENUE	$ 7,650.00	$ 3,825.00
50-31-15	TRANSFER FROM GENERAL FUND RESERVE	$ 72,350.00	$ -
50-31-16	CAPITAL IMPROVEMENT FUND - AIRPORT GRANTS	$ -	$ -
	Subgroup : Total Revenue	**$ 80,000.00**	**$ 3,825.00**
		Percent Realized	5%
NFV AIRPORT			
	NFV AIRPORT CAPITAL OUTLAY & TRANSFERS		
50-32-70	CAPITAL OUTLAY	$ 80,000.00	$ -
50-52-71	PASS THROUGH FUNDS	$ -	$ -
50-52-75	GRANT PROJECTS	$ -	$ -
50-52-76	BUILDING IMPROVEMENTS	$ -	$ -
50-52-77	MACHINERY & EQUIPMENT	$ -	$ -
50-52-99	TRANSFERS	$ -	$ -
	Subgroup : NFV Capital Outlay & Transfers	**$ 80,000.00**	**$ -**
		Percent Realized	0%
NFV AIRPORT			
	NFV AIRPORT DEPRECIATION		
50-59-99	DEPRECIATION	$ -	$ -
	Subgroup : NFV Depreciation	**$ -**	**$ -**
		Percent Realized	0%
	NFV AIRPORT		
TOTAL REVENUES	**$ 80,000.00**		**$3,825.00**
TOTAL EXPENDITURES	**$ 80,000.00**		**$0.00**
		Percent Realized	0%
	NET INCOME (LOSS) - NFV CAPITAL IMPROVEMENT FUND		**$3,825.00**

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ISSUE	STATUS	ESTIMATED COST	INITIAL PROJECT DATE	CURRENT STATUS DATE	ALIGNMENT WITH STRATEGIC PLAN	DATE COMPLETED
TOWN ADMINISTRATOR'S OFFICE						
Personnel Policy and Handbook Updates	The Town recently contracted with New Focus HR to begin the process of updating personnel policies and the employee handbook. Draft is complete and under review by TA&T and Clerk. Once complete, DH's will review, and then presented to Staff for any questions.	Staff Time	7.17.23	10.12.2025	Communications and Records Management; Transparent, Secure and Accurate Financial and Administrative Systems; Organizational Excellence and Staff Development	
Ordinance for Consecutive Systems (Water Companies)/Agreements with Water Companies	At a minimum an agreement with water companies that describes expectations from the town, expecations from the water companies/subdivisions, indemnifcation, and insurance requirements should be considered to reduce liability to the town. Further discussion with the Water Attorney is necessary. Standardized IGA with Water Companies with clauses for mainetnance and increasing bulk water rates for non-compliance/if Water Company chooses to have the town complete maintenance. Town Attorney working on Draft Agreement for Hidden Valley water company. Multiple Water Companies have requested formalized agreements with the Town. Hidden Valley has replied that they do not want to enter into a new agreement with the Town but would rather add a supplement to the agreement with the Town taking on additional responsibilities for meter reading and billing without fixing or repairing their system. Being Considered with Code Revision from Sustainable Futures. Collaborative Approach to Consecutive Systems TBD September - December. Creation of Paonia Water System Coalition, TBD August 2025. With a water attorney on staff, we can now schedule with Consecutive Water Systems for a coalition. First Meeting with Hidden Valley HOA on reasons why we need to be cautious when considering any deactivation as a consecutive system with CDPHE.	Staff Time (for actual agreements there will be a fee from attorney review TBD)	7.11.23	10.9.2025	Prisitine Infrastructure and Critical Facilities; Communications and Records Management	
Code Re-Write	If funded by DOLA grant, then an RFP will need to be issued to meet the competitive bid requirement. Scheduled a phone call with a separate consulting firm to get a budget figure on price for DOLA grant for 8.28.23, once budget price received, will submit to DOLA for their consideration. Received Council Approval for $25,000 Match from DOLA Admin Grant on 9.14.23. Submission of Grant on 9.15.23. Resubmitted Grant information to DOLA on 11.22.23. RFQ will be live in 2024 after grant funding is awarded and approved. RFP will be made live on 2.5.24 RFP Consultant selection/decision being made on 4.23.2024. Work has begun on code rewrite, sustainable futures selected as consultant. Special Meeting held on 8/20/2024 for feedback from Trustees on Code Rewrite. Need to ask for extension on the project from DOLA. Consultant is awaiting completion of Comprehensive Plan to finalize code adjustments as of 1.22.2025. The Comprehensive Plan has been submitted to the consultant so that the code rewrite can restart. Updated contract submitted by consultant to the Town with additional public input sessions. considerationg of contract to be at the 10.28.2025 meeting - increased expense to approx. $75k.	$38,000	7.11.23	10.12.2025	Transparent, Secure and Accurate Financial and Administrative Systems; Communication and Records Management	
Creation of a Municipal Comprehensive Emergency Management Plan	Town staff have worked closely with a county-wide Hazard Mitigation Plan with Delta County Emergency Management and as approved by FEMA and state regulators. The Town needs a specific emergency management plan to the town for continuity of operations. This will be the winter activity for the Town Administrator after the budget is complete. Will be on list of 2026 projects to accomplish.	Staff Time	1.1.2025	10.12.2025	Organizational Excellence and Staff Development; Communications and Records Management; Safe and Resilient Community	
Sort/Dispose of Box of Outdated Bank Info	Old checks, old accounts were found in the vault that date back decades. The accounts are no longer active and the box needs to be reviewed and destroyed.	Staff Time	2/5/2025	7.18.2025	Communication and Records Management	

ISSUE	STATUS	ESTIMATED COST	INITIAL PROJECT DATE	CURRENT STATUS DATE	ALIGNMENT WITH STRATEGIC PLAN	DATE COMPLETED
FINANCE DEPARTMENT						
Add Community Development Module to Caselle	Board of Trustees approved a new module with Caselle for Community Development to track all permits issued by the town. Final step is building forms such as certificate of occupancy, event permits, etc. On the last step for setting this up, permit templates. Ran into Caelle issues but should be resolved now. In process of trying to reschedule when all key staff are aviliable for training. Froms are done, waiting on property conversion. Community Development Module is up and running, Building records are being input into the system. The system records, applications, plan reviews, permits, inspections and certificates of occupancy. The Town has never had a system like this since its inception. Permits are now isssued and tracked through the Caselle Community Development Module. Some issues with Caselle notifications of permits and payments connecting to permit numbers but currently being addressed by Caselle and additional Caselle training for staff underway.	≈$20,000 with recurring annual costs (already paid, implementation is beginning)	7.1.24	10.07.2025	Transparent, Secure and Accurate Financial and Adminsitrative Systems	
Add Purchase Order module with Caselle	With the adoption of a Purchasing Manual in September, the new process will include a three-way match requirement for purchase orders. Current purchase orders are tracked on a spreadsheet, but with the module they'll be tracked in Caselle. Requisitions/Purchase Order package has been purchased and is in initial setup. Module has been adding, working implementing with the new year. First PO being made if process runs smoothly can consider project complete. Purchase order system has been implemented in Caselle. Forms for Purchase Orders had not been fully completed by Caselle, have put in a ticket with Caselle to correct error per their instructions. Caselle closed ticket though we had been discussing, believe they were confused by forms questions regarding another module. Put in a new ticket with Caselle.	≈$3,000 with recurring annual costs (already paid, implementation is beginning)	8.1.2024	10.08.2025	Transparent, Secure and Accurate Financial and Administrative Systems	
Meter Updates in Caselle	Working with Public Works department to check meter ids, endpoints in Caselle and change as many as possible to radio read. No recent meter changes due to sever cold. Project to resume in spring. Multiple meters, end points and/or encoders have been replaced over the Spring and Summer. PW has used most all of the parts that the Town had in stock and will need to order more to make futher progress on this project.	Time and Materials, each meter installation cost is ≈$1,400	5.27.24	9.19.2025	Pristine Infrastrucutre and Critical Facilities; Transparent, Secure and Accurate Financial and Administrative Systems	
Documenting Accounting and Utility Processes	Recording processes for water meter read input, utility billing, red tags, disbursement approval, printing checks for approved disbursements and other departmental tasks. Major department duties have been documented. Checking for smaller or new processes that still might need documentation. Payroll and Permits processes identified as needing to be documented as well. Progressing on both of these. Processes are continually updated and recorded for future use of Caselle system and to ensure continuity of operations if turnover were to happen.	Staff Time	7.1.24	7.18.2025	Transparent, Secure and Accurate Financial and Administrative Systems; Communication and Records Management	
Caselle Vendor Record Clean Up	Outdated vendors need to be closed out. Make sure all current and new vendors are set up correctly and have accurate W9 information on file. Handful of vendors updated. Making slow progress around other time sensitive projects.	Staff Time	2.5.2025	4.3.2025	Transparent, Secure and Accurate Financial and Administrative Systems; Communication and Records	
Caselle Implementation of Accounts Receivable Module	Working with Caselle and Town staff to set up invoices and forms. Training for staff to be scheduled with Caselle after implementation is completed. Town Administrator updated the module with Caselle and it is up and running with permissions set for appropriate staff to utilize the system. Invoices have been sent from this module, there was some errors on the Caselle set up or lack of communication amoungest their staff so the deliquent notices and statements still need to be set up. Trying to schedule with needed staff/consultant from the Town and Caselle at this time.	$1,050 with recurring annual costs (already paid, implementation is beginning)	11.26.2024	10.07.2025	Transparent, Secure and Accurate Financial and Administrative Systems	

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ISSUE	STATUS	ESTIMATED COST	INITIAL PROJECT DATE	CURRENT STATUS DATE	ALIGNMENT WITH STRATEGIC PLAN	DATE COMPLETED
Website Updates	Work with Clerks Department and Town Administrator to clean up and standardize the Town website. Progess is being made slowly around other more urgent projects. Website tracking sheet is being implinted to help track projects multiple staff are working on.	Staff Time	4.9.2025	10.08.2025	Communication and Records Management	
CLERK'S DEPARTMENT						
New SQL & Access Databases	Databases: Dog Tags (Completed and Live) - Need to update for 2025 and modify web pages for easier sorting. Completed SQL queries to sort 2024 vs 2025 for easier readability. Request to have it moved to our server has to wait until new server is aquired.	Staff Time	01.01.2024	10.08.2025	Organizational Excellence and Staff Development; Communications and Records Management; Transparent, Secure and Accurate Financial and Administrative Systems	
Create checklists for Clerk Duties	*Create checklists, for all permits, licensing, agenda, board meeting, record retention, new hires etc for consistancy and thoroughness. Updating as we go concurrent with the training for new Deputy Clerk* - Ongoing Collaborative project in Teams with Deputy Clerk; including other Deprtments Heads as appropriate.	Staff Time	7.19.23	10.6.2025	Organizational Excellence and Staff Development; Communication and Records Management	
New/Transfer Liquor License Packet	In process	Staff Time	10.10.24	8.22.2025	Organizational Excellence and Staff Development; Communication and Records Management	
Disaster Recovery Plan for Records - to be included in a Municipal Comprehensive Emergency Management Plan		Staff Time	10.10.24		Organizational Excellence and Staff Development; Communication and Records Management, Safe and Resilient Community	
Laserfiche implementation	*Clerk and Deputy Clerk had a troubleshooting session around security, permissions and retention programming. Continuing to upload documents and schedule Professional Service time with specialists to set up workflows. Still waiting to schedule training but Clerk's Office has begun uploading documents, setting up retention schedules and familiarizing themselves with the system.* Several staff members are actively working in Laserfiche and files and retention schedules are being set up as needed.	$11,257.50 first year with $7757.50 annual from 2026 on	10.11.24	10.06.2025	Organizational Excellence and Staff Development; Communication and Records Management; Transparent, Secure and Accurate Financial and Administrative Systems	
~~Create Internal Hiring Process~~	Created and implemented		9.10.2025	10.06.2025	Organizational Excellence and Staff Development, Safe and Resilient Community	9.23.2025
~~Outline and Implement New Hire Onboarding process~~	Complete. Introduced to Department Heads and live	Staff Time	2.4.2025	10.07.2025	Organizational Excellence and Staff Development; Communication and Records Management	10.07.2025
Registered Parliamentarian Ceritification	Still working through	Membership dues of around $100.00	1/31/2025	10.07.2025	Organizational Excellence and Staff Development; Communication and Records Management	
~~Apply for CMC~~	Certified Municipal Clerk Awarded	$200	1/24/2023	04.14.2025	Organizational Excellence and Staff Development;	8.11.2025
~~Sidewalk for Business Use Permit Audit~~	*Renewal letters sent out and applications taken to new sidewalk users.* Outstanding SBU's have been moved to next step.		3.26.2025	8.15.2025	Transparent, Secure and Accurate Financial and Administrative Systems, Organizational Excellence and Staff Development	
Personnel File Audits and Uploads	Company property input into ADP, slowly digitising and organizing in ADP		4.3.2025	10.06.2025	Organizational Excellence and Staff Development; Pristine Infrastructure and Critical Facilities, Safe and Resilient Communities	

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ISSUE	STATUS	ESTIMATED COST	INITIAL PROJECT DATE	CURRENT STATUS DATE	ALIGNMENT WITH STRATEGIC PLAN	DATE COMPLETED
~~Develop Code Enforcement Process/Policy~~	Created and implemented in collaboration with Police Department, Clerk's Office and Town Attorney, actively used on complaint basis (form on Town website) from first notice through Municipal Court.		4.3.2025	9.23.2025	Organizational Excellence and Staff Development; Communication and Records Management	9.23.2025
~~Company Property Updates to ADP~~	*Complete*			9.23.2025	Transparent, Secure and Accurate Financial and Administrative Systems.	9.23.2025
Update Personnel Manual	Reviewing First Draft with Town Administrator		7.29.2025	10.06.2025	Organizational Excellence and Staff Development	
Annual Training Planning and Implementation	Setting up biannual training plan for all employees to meet CIRSA requirements	Staff Time	10.9.2025	10.09.2025	Organizational Excellence and Staff Development	
PUBLIC WORKS						
ADA Transition Plan	ADA report from MHAC inspection of Town Facilities is complete. PW Supervisor, Matt Taylor has begun fixing the low or no costs items. A larger discussion will be needed to acquire grant funding to update facitilities to ADA compliance. Received a draft of transition plan, survey is effective as of now and will run until November.	≈$30,000	8.1.23	10.12.2025	Organizational Excellence and Staff Development; Pristine Infrastructure and Critical Facilities	
Working on lead service line inventory	Inventory was incorrect. PW had to start almost all the way over. Fliers and door knocking to get information on people service lines.	Staff Time	11/6/2023	8/26/2025	Pristine Infrastrucutre and Critical Facilities;	
Mays water availability.	Conveyance agreement with Bone Mesa for raw water coming off of Gelwick through the Town's pipe to the splitter box at Mays ON HOLD TILL FURTHER NOTICE	Staff Time (any rehabilitation will incur a cost TBD)		7.17.2024	Pristine Infrastrucutre and Critical Facilities;	
Construction standard update	Standards have been reviewed by Public Works. Waiting on final draft from respec - to add some changes before representing to BoT and an ordinance is drafted. Ordinance will amend construction standards in November and a Resolution will be passed in December with the new standards in place.	NTE $21,600	2/2/2024	10.12.2025	Pristine Infrastrucutre and Critical Facilities;	
Finish NorthWest corner of skatepark.	Looking at options to finish the unfinished portion of the skatepark. ON HOLD UNTIL FURTHER NOTICE - Agreements with North Fork Rec need drafted and new budget season before resources are directed to the skate park. No current agreement with NFPPRD on the skate park now that substantial improvements have been made. BoT to decide whether or not this is somehting that they want to continue outsourcing or to bring back inhouse (if inhouse, then no agreement necessary) - TA&T preferred inhouse.	Staff Time (any construction will incur a cost TBD)		10.12.2025	Pristine Infrastrucutre and Critical Facilities;	
Equipment and contract bids	Public works is currently seeking quotes for pavement milling (Samuel Wade Bridge contracted), asphalt rollers. PW is reaching out to Engineers to get a scope of work on bridge repairs as of 1.1.2025- Bridge grants are available and have been sent to Mary B. Grant is currently being worked on for major bridge repairs - pillars are also in need of rehabilitation.	≈$500,000		10.12.2025	Pristine Infrastrucutre and Critical Facilities;	

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Roof repair - Town Hall	Randy with Quality Cool Roofing Solutions inspected the job on 7/29/24. Elite Commercial Roofing will inspect the job on 8/2/24. Innovative Roofing was contacted as well with no response. Elite is the only contractor that sent a quote. It will be discussed int he 8/27/24 public meeting Repair was put on hold until spring/summer 2025. On improvement list for FY-2026.	≈$60,000	7.29.24	10.12.2025	Pristine Infrastrucutre and Critical Facilities;	
Apple Valley Plumbing	Needs to be cameraed to see the extent of damage under the concrete flooring	≈$2,500		1/23/2025	Pristine Infrastrucutre and Critical Facilities;	
WATER DEPARTMENT						
Meter Audit	46 meter audits complete since Feb. 2024	Staff Time (replacements of meters TBD but ≈$1,400/meter)	11.2023	1/24/2025	Pristine Infrastrucutre and Critical Facilities;	
WASTEWATER DEPARTMENT						
Utility Fee Study	Water and Sewer Rates need to be reviewed. 20-year cash flow analysis for water and upcoming restrictions on NPDES permit for wastewater necessitate increases in the rates for utilities. Proposed Rate increases on the Board agenda for December 12, 2023. RESPEC has been given a task order to complete a PNA for future funding in regards to the wastewater system, as part of the PNA a 20-year cash flow analysis will be completed which includes a utility fee study to cover the cost of debt financing repairs and improvements to the waste water collections and treatment systems. Put on hold until FY-2026 Budget is submitted.	≈$15,000 ($10,000 grant funding secured)	7.14.23	10.12.2025	Transparent, secure and accutae financial and Administrative Sysytems	
Aerator at the lagoon failure and disassembled	PW was approved to upgrade surface aeration at 3/11/25 meeting. New Aerators are installed and operational.	≈$18,000	1.1.2025	10.12.2025	Pristine Infrastrucutre and Critical Facilities; Safe and Resilient Community	7.30.2025
POLICE DEPARTMENT						
Compiling possible municipal code additions, subtractions, and combinations to adress shortfalls in current muni code	Additions and updated ordinances have been submitted for code rewrite.	Staff Time	5/1/2023	10/1/2025	Organizational Excellence and Staff Development; Communication and Records Management	In Progress
Reactivation of Bicylce Patrol Unit	Equipment is being evaluated priced. Policies are being sourced for review, Officer particiaption is being guaged	Donated/Repurposed Eqpt/ <$500	8/1/2024	10/1/2025	Safe and Resilient Community	In Progress
~~Reviewing possible municipal code fee/fine updates to adress shortfalls in current muni code~~	~~Reaching out to other like sized or surroundiung municiaplities to compile fee and fine amounts.~~	~~UNK~~	~~4/1/2023~~	~~3/1/2025~~	~~Organizational Excellence and Staff Development; Communication and Records Management~~	~~Completed~~
Fan noise eminating from an exhasut fan at Paonia Care and Rehab	Sound readings are being taken with possible solutions being investigated and community members engaged.	Staff Time	8/1/2025	10/1/2025	safe and resilient community	In Progress
Verkada Security Cameras	Install date has been set as October 22/23	$52,000	11/1/2022	10/1/2025	Safe and Resilient Community	In Progress

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Patrol Car Lettering	All newer patrol cars have been lettered and updated. Only the one remaining Chevy patrol vehicle is in nned of decals. Awaiting decal supplier on site quote.	<$1000	7/30/2024	10/1/2025	Organizational Excellence and Staff Development -	In Progress
ESS Security Training	Department Staff are continuing to take the ESS trainings and work towards the 630 Point minimum point threshold	Staff Time	5/1/2023	10/1/2025	Safe and Resilient Community	Continuous
Implementation of Spillman FLEX	Waiting onn arrival of laptops to install software and begin training/onboarding	$25,121.24	3/1/2023	10/1/2025	Communications and Records management; Safe and Resilient Community	In Progress
Red Dot Sights for Service Weapons	Red dot sights have been delivered. Sights are being mounted on service weapons and training will be the next phase.	$4,203.54	7/1/2024	10/1/2025	Safe and Resilient Community	In Progress
~~Updated OHV Ordinance~~	~~Publc safety committee has met and compiled a list of possible updates. Updated ordidinance has been drafted and reviewd by legal. Electric Vehicle regulations are being considered for addition to the OHV ordinance~~	~~Staff Time~~	~~9/1/2024~~	~~3/1/2025~~	~~Organizational Excellence and Staff Development; Communication and Records Management; Safe and Resilient Community~~	~~In Progress~~
CDOT Revitalizing Main Streets Grant, "Safe Pathways for Paonia," 3-Points InX Grand, 4th & 5th						
Construction Timeline	An RFP must be updated for Federal requirements after receiving the RAISE Grant for $1.88MM. Once completed, the project will go out to bid the Fall/Winter with construction scheduled to begin in Spring 2026. CM RFQ going out the week of 10.14.2025	≈$2,900,000	7.17.23	10.12.2025	Pristine Infrastructure and Critical Facilities; Safe and Resilient Community	
Temporary Construction Easements	Temporary Construction Easements have been secured. There is one hold out that we will continue to attempt to get signed so that we can give the property owner a concrete driveway apron. Completed all easements have been received and cleared by CDOT.	Included in Construction Cost	1.1.2025	7.18.2025	Pristine Infrastructure and Critical Facilities; Safe and Resilient Community	7.31.2025
Funding	The Town received Safe Routes to School funding ($872,825.00) and Revitalizing Main Streets funding ($1,010,592.00) for a total CDOT grand award of $1,883,417.00. The Town also received a federal BUILD (RAISE) Grant for the project for $1,884,901.00. This brings the total grant funding for 5th and Grand Avenue to $3,768,318 with a required Town match of $30,182.00	Engineers Opinion of Cost: $2,925,675.00	7.18.2025	7.18.2025	Pristine Infrastructure and Critical Facilities; Safe and Resilient Community	
Hydrogeological Study						
Wrightwater Engineering / Hydrogeological	Wrightwater initial site visit to the springs. Spent 3 days on the mountain gathering data. Brush Clearing is set for this Spring. WWE gave a presentation to the Board about the spring boxes and how we plan to gather more raw water. Study will be conducted Spring 2025. WWE engineering to continue the project with the loss of lead hydrogeologist. Underground work to begin the week of 7/21/2025. Amendment to MSA on Board agenda for 7.22.2025 for additional scope of work. Study to be received by 10.22.2025 and presented at the 10.28.2025 meeting. This will inform RFQ 2025-06 for WaterSMART.	$197,974	7.20.23	10.12.2025	Pristine Infrastrucutre and Critical Facilities;	
Grant for $25,000 Colorado River Water Conservation District Grant	Contract, COI and W-9 sent and received, have received reimbursements	Staff Time	7.20.23	1.24.2025	Pristine Infrastrucutre and Critical Facilities;	

ISSUE	STATUS	ESTIMATED COST	INITIAL PROJECT DATE	CURRENT STATUS DATE	ALIGNMENT WITH STRATEGIC PLAN	DATE COMPLETED
Grant from Roundtable	$25,000 awarded to Paonia for completing the Hydrogeological Study	Staff Time	7.20.23	1.24.2025	Pristine Infrastrucutre and Critical Facilities;	
CWCB Grant	Awarded $147,973 towards the Hydrogeological Study. DNR grant resubmitted for reimbursement, hope to receive final draw after completion of the study.	Staff Time	7.20.23	10.12.2025	Pristine Infrastrucutre and Critical Facilities;	
HOUSING NEEDS ASSESSMENT						
DOLA Grant filed for SB24-174 Updates	The HNA and HAP were completed and all funding has been reimbursed for the project, there was an amount that needed to be de-obligated. After DOLA reviewed the plan for consistency with state statutes, a new law, SB24-174 needed to be included in the HNA and HAP, the Town has filed a new grant request to help complete this requirement. Awards will be decided by 11/2025. The Town asked DOLA if we could use the same consultant in the grant application, we'll most likely keep with UrbanRural Continuum. Approved for funding to meet statutory deadline. Need to publishe RFQ	$25,000 (reimbursement)	7.1.23	10.12.2025	Organizational Excellence and Staff Development; Communication and Records Management; Safe and Resilient Community	
PHASE I - WATER IMPROVEMENTS						
Proposed Alignment	Meeting held on 7.24.23 regarding Existing water line alignment & GIS Data Accuracy. Proposed algnment options to consider, avoid easements by placing the water line is road R/Ws. AC line feeding old water plant, Evaluate PRV needs. Main Line improvements are being realigned so that they follow existing rights of way along roadways in areas that they are possible to be relocated. Waiting on final draft with Trustee Hunters suggestions fixed	≈$6,000,000.00	7.24.23	3/17/2025	Pristine Infrastrucutre and Critical Facilities;	
Easement Acquisition	May need to plan for two lines, potable and raw water, Town representative to negotiate easements (Town Administrator) once they're located. Land acquisition amounts have changed and are being finalized, if necessary at all. Nicki called County Clerk. No records of official easements. Surveyor and Engineering are working on getting the paperwork established. Easement	Inlcuded in cost associated with proposed alighment	8.1.23	1/24/2025	Pristine Infrastrucutre and Critical Facilities; Communication and Records Management	
File for EIAF Tier II Grant	On 7.27.23, a grant application was filed for EIAF Tier II with project number 09721. DOLA Staff accepted the application for consideration on 8.3.23. Town was awarded $965,000 for Tank Relining.	$965,000 (reimbursement)	7.27.23	7.18.2025	Pristine Infrastrucutre and Critical Facilities;	
SRF Loan Application	SRF Loan Application is being considered for FY - 2024 and is budgeted for approximately $11MM, Application is complete and awaiting a hearing by the authority to decide whether or not the Town will be awarded funding. Project is fully funded, $3,000,000 grant; approx. $6.4MM in low interest loans	Staff Time	3.1.23	7.18.2025	Pristine Infrastrucutre and Critical Facilities;	

Paonia Police Department

Law Incident Table, by Date and Time

Date Occurred: 09/01/25

Time	Nature	Address	Agency	Loctn	Dsp
09:49:32	SUSPICIOUS	3RD ST, Paonia, CO	PPD	PPD	
10:31:47	CRIM MISCHIEF	3RD ST, Paonia, CO	PPD	PPD	
11:48:33	SUICIDE/ATTEMPT	DORRIS AVE, Paonia, CO	PPD	PPD	

Total Incidents for this Date: 3

Date Occurred: 09/02/25

Time	Nature	Address	Agency	Loctn	Dsp
16:21:17	WELFARE CHECK	Block of North Fork Ave., Paonia, CO	PPD	PPD	

Total Incidents for this Date: 1

Date Occurred: 09/03/25

Time	Nature	Address	Agency	Loctn	Dsp
13:27:37	Certified Vin	BOX ELDER AVE, Paonia, CO	PPD	PPD	

Total Incidents for this Date: 1

Date Occurred: 09/04/25

Time	Nature	Address	Agency	Loctn	Dsp
11:00:00	CITIZEN ASSIST	GRAND AVE, Paonia, CO	PPD	PPD	
15:30:24	FORGERY	SAMUEL WADE RD;, Paonia, CO	PPD	PPD	
17:09:25	Parking Problem	POPLAR AVE, Paonia, CO	PPD	PPD	WW

Total Incidents for this Date: 3

Date Occurred: 09/05/25

Time	Nature	Address	Agency	Loctn	Dsp
05:25:52	TRESPASS	OAK AVE, Paonia, CO	PPD		
14:34:35	CITIZEN ASSIST	GRAND AVE; PAONIA POLICE, Paonia, CO	PPD	PPD	
19:24:33	Parking Problem	SAMUEL WADE RD, Paonia, CO	PPD	PPD	
21:05:07	Disturbance	MAIN AVE, Paonia, CO	PPD	PPD	

Total Incidents for this Date: 4

Date Occurred: 09/08/25

Time	Nature	Address	Agency	Loctn	Dsp
09:48:43	Certified Vin	GRAND AVE; PAONIA POLICE, Paonia, CO	PPD	PPD	
21:05:29	Traffic Stop	3RD ST, Paonia, CO	PPD	PPD	VW

Total Incidents for this Date: 2

Date Occurred: 09/09/25

Time	Nature	Address	Agency	Loctn	Dsp
11:15:26	Information	2ND ST, Paonia, CO	PPD	PPD	
13:15:43	Traffic Stop	Block Niagara Ave., Paonia, CO	PPD	PPD	VW
15:14:11	Traffic Stop	Samuel Wade Rd., Paonia, CO	PPD	PPD	
18:26:25	Traffic Stop	Samuel Wade Rd., Paonia, CO	PPD	PPD	

Total Incidents for this Date: 4

Date Occurred: 09/10/25

Time	Nature	Address	Agency	Loctn	Dsp
09:00:00	BURGLARY	4TH ST, Paonia, CO	PPD	PPD	
09:00:29	TOBACCO PROBLEM	GRAND AVE, Paonia, CO	PPD	PPD	CIT
10:00:00	TRESPASS	4TH ST, Paonia, CO	PPD	PPD	
15:50:30	ANIMAL CONTROL	MEADOWBROOK CT, Paonia, CO	PPD	PPD	
17:11:23	Juvenile Prob	GRAND AVE; PAONIA K8, Paonia, CO	PPD	PPD	CIT
18:21:22	Traffic Stop	Niagara Ave., Paonia, CO	PPD	PPD	VW
18:40:34	Traffic Stop	Niagara ave., Paonia, CO	PPD	PPD	VW
19:06:36	Information	DELTA AVE, Paonia, CO	PPD	PPD	

Total Incidents for this Date: 8

Date Occurred: 09/12/25

Time	Nature	Address	Agency	Loctn	Dsp
00:20:02	TRAFFIC HAZARD	BOX ELDER AVE, Paonia, CO	PPD	PPD	
08:13:41	AGENCY ASSIST	J ST, Crawford, CO	PPD	DIST3	AA
15:50:05	WILDLIFE	GRAND AVE, Paonia, CO	PPD	PPD	

Total Incidents for this Date: 3

Date Occurred: 09/13/25

Time	Nature	Address	Agency	Loctn	Dsp
14:04:00	AGENCY ASSIST	FARMERS MINE RD, Paonia, CO	PPD	DIST3	AA

Total Incidents for this Date: 1

Date Occurred: 09/14/25

Time	Nature	Address	Agency	Loctn	Dsp
06:30:47	SUSPICIOUS	2ND ST, Paonia, CO	PPD	PPD	
13:07:45	LOST/FOUND PROP	RIO GRANDE AVE, Paonia, CO	PPD	PPD	

Total Incidents for this Date: 2

Date Occurred: 09/15/25

Time	Nature	Address	Agency	Loctn	Dsp
13:13:29	TrafficAccident	GRAND AVE & 3RD ST, Paonia, CO	PPD		

Total Incidents for this Date: 1

Date Occurred: 09/16/25

Time	Nature	Address	Agency	Loctn	Dsp
13:35:42	Information	MEADOWBROOK BLVD, Paonia, CO	PPD	PPD	

Total Incidents for this Date: 1

Date Occurred: 09/17/25

Time	Nature	Address	Agency	Loctn	Dsp
07:10:46	AGENCY ASSIST	HIGHWAY 133, Hotchkiss, CO	PPD	DIST3	AA
07:16:45	AGENCY ASSIST	NIAGARA AVE, Paonia, CO	PPD	PPD	AA
13:42:41	VIN INSPECTION	GRAND AVE, Paonia, CO	PPD	PPD	

Total Incidents for this Date: 3

Date Occurred: 09/18/25

Time	Nature	Address	Agency	Loctn	Dsp
09:37:31	Information	4TH ST PAONIA, Paonia, CO	PPD	PPD	
09:54:11	AGENCY ASSIST	HIGHWAY 133, Paonia, CO	PPD	DIST3	
10:08:25	WEAPON OFFENSE	OAK AVE, Paonia, CO	PPD	PPD	
18:44:52	AGENCY ASSIST	MAIN AVE, Paonia, CO	PPD	PPD	AA

Total Incidents for this Date: 4

Date Occurred: 09/19/25

Time	Nature	Address	Agency	Loctn	Dsp
22:07:14	AGENCY ASSIST	NIAGARA AVE, Paonia, CO	PPD	PPD	AA

Total Incidents for this Date: 1

Date Occurred: 09/22/25

Time	Nature	Address	Agency	Loctn	Dsp
10:30:00	CITIZEN ASSIST	GRAND AVE Paonia, CO	PPD	PPD	
12:39:40	VIN INSPECTION	GRAND AVE, Paonia, CO	PPD	PPD	
13:00:51	Ped Contact	GRAND AVE, Paonia, CO	PPD	PPD	VW

Time	Nature	Address	Agency	Loctn	Dsp

Total Incidents for this Date: 3

Date Occurred: 09/23/25

Time	Nature	Address	Agency	Loctn	Dsp
11:25:22	CRIM MISCHIEF	ORCHARD AVE, Paonia, CO	PPD	PPD	

Total Incidents for this Date: 1

Date Occurred: 09/24/25

Time	Nature	Address	Agency	Loctn	Dsp
22:48:09	BUSINESS CHECK	2ND ST, Paonia, CO	PPD	PPD	

Total Incidents for this Date: 1

Date Occurred: 09/25/25

Time	Nature	Address	Agency	Loctn	Dsp
12:12:26	Information	GRAND AVE, Paonia, CO	PPD	PPD	
14:48:18	LOST/FOUND PROP	GRAND AVE, Paonia, CO	PPD	PPD	
16:15:32	Information	MEADOWBROOK BLVD, Paonia, CO	PPD	PPD	
17:58:57	Traffic Stop	ONARGA AVE, Paonia, CO	PPD	PPD	CIT

Total Incidents for this Date: 4

Date Occurred: 09/26/25

Time	Nature	Address	Agency	Loctn	Dsp
07:07:23	Disturbance	4th ST, Paonia, CO	PPD	PPD	
13:36:32	Traffic Stop	NORTH FORK AVE, Paonia, CO	PPD	PPD	VW
15:59:45	Parking Problem	GRAND AVE, Paonia, CO	PPD	PPD	
17:23:02	Traffic Stop	3RD ST, Paonia, CO	PPD	PPD	VW
17:37:06	Traffic Stop	Samuel Wade Rd., Paonia, CO	PPD	PPD	VW
18:36:55	Traffic Stop	Niagara Ave., Paonia, CO	PPD	PPD	VW
21:15:37	Traffic Stop	3rd St., Paonia, CO	PPD	PPD	VW
21:23:42	Traffic Stop	3rd St., Paonia, CO	PPD	PPD	VW
23:40:52	Traffic Stop	Grand Ave., Paonia, CO	PPD	PPD	VW

Total Incidents for this Date: 9

Date Occurred: 09/27/25

Time	Nature	Address	Agency	Loctn	Dsp
12:43:20	Traffic Stop	Samuel Wade Rd., Paonia, CO	PPD	PPD	VW
14:56:00	Information	4th ST, Paonia, CO	PPD	PPD	
17:29:42	Traffic Stop	3rd St., Paonia, CO	PPD	PPD	VW
20:48:50	Traffic Stop	3rd St., Paonia, CO	PPD	PPD	VW

Time	Nature	Address	Agency	Loctn	Dsp

Total Incidents for this Date: 4

Date Occurred: 09/28/25

Time	Nature	Address	Agency	Loctn	Dsp
04:04:12	Noise Complaint	3RD ST, Paonia, CO	PPD	PPD	
16:26:07	TrafficAccident	NORTH FORK AVE, Paonia, CO			

Total Incidents for this Date: 2

Date Occurred: 09/29/25

Time	Nature	Address	Agency	Loctn	Dsp
14:12:52	LOST/FOUND PROP	GRAND AV, Paonia, CO	PPD	PPD	

Total Incidents for this Date: 1

Total reported: 67

AA-5, CIT-3, VW-15, WW-1

AA = AGENCY ASSIST
CIT = CITATION
VW = VERBAL WARNING
WW = WRITTEN WARNING

Report Includes:
All dates between \`00:00:01 09/01/25\` and \`00:00:01 09/30/25\`, All agencies matching \`PPD\`, All disposition's, All natures, All location codes, All cities

x1

Paonia Police Department

DEPARTMENT BRIEFING: SUMMARY OF PROGRESS

10/01/2025

- [ ] Mountain Harvest Fest was well attended, and the department saw no noticeable increase in calls for service. Thank you to all attendees and event organizers for a successful and safe event.

- [ ] Members of the department attended a ceremony at the PK8 for the installation of a *Buddy Bench.* The bench serves to promote inclusivity, community, and compassion. Students can sit on the bench when they are feeling left out, sad or just want to talk to someone. Sitting on the bench represents an open invitation for someone to join them. The department was honored to be invited to the ceremony, and we thank all those involved for making the project a success.

- [ ] The department is seeing an uptick in bear sightings throughout town. Some safety tips are available as a handout and a link to the "Be Bear Aware" website will be posted on the department's website.

- [ ] Department personnel have completed several CIRSA required trainings in the month of September. These trainings include *Sexual Harassment Prevention, Anti-Bias Training, and Defensive Driving*. Training will continue throughout the 4th quarter.

BE BEAR AWARE

- Minimize odors and the availability of food rewards throughout your yard and neighborhood. Report all residential wildlife encounters to your local wildlife management agency and police department, and notify your neighbors of the situation.

- Remove any dense brush that could provide cover for a bear or cougar and make a surprise encounter likely. Also remove brush piles that snakes may hide in.

- If a bear or other wild animal repeatedly enters your yard, look for what attractants are drawing it there and remove them.

- Put out garbage on the day of pick up, not the night before. Store garbage in a sturdy building or place in an approved bear-resistant trash receptacle.

- Do not leave pet food out. Hang bird feeders out of a bear's reach, away from your house, and take down during periods of high bear activity.

- Keep bar-b-ques clean and grease free. Store with livestock/pet feed and other attractants inside a sturdy building.

- Fruit trees: Pick all ripe fruit from the tree and surrounding ground.

- Compost piles may attract wildlife, especially bears. Do not put meat, fish, and other pungent scraps in compost piles. Add lime to reduce odors and accelerate decomposition.

- Electric fences are an effective way to keep bears and other animals out of orchards, gardens, compost piles and beehives. Follow appropriate safety precautions.

- Never feed wildlife. Feeding marmots and deer can attract cougars. Feeding chipmunks and ground squirrels can increase the possibility of hantavirus and rabies. Feeding ducks and fish can attract alligators.

- All wildlife can be dangerous. Do not attempt to chase or harass an animal out of your yard, especially if it is a bear, cougar, or alligator. Contact the appropriate authority for assistance.

- Be sure to seal holes and spaces around your home to prevent insects, snakes, and rodents from entry.

- Bear activity may intensify in the spring when bears are hungry and emerging from their dens, in the fall when bears are bulking up for hibernation, and during drought periods. This is due to natural foods often being scarce.

TOWN OF PAONIA
BOARD OF TRUSTEES MEETING
STAFF REPORT

AGENDA ITEM:	Consideration of November 11, 2025 Board of Trustees Regular Meeting
SUBMITTED BY:	Samira Vetter, Town Clerk
DATE:	October 10, 2025
BACKGROUND:	The Board of Trustees holds its regular meetings on the second and fourth Tuesdays of each month. The upcoming meeting scheduled for Tuesday, November 11, coincides with Veterans Day, which the Town observes as an official holiday with offices closed. In recognition of this, the Board may choose to reschedule the meeting to an alternate date or cancel it entirely for the month. Should the Board wish to proceed with rescheduling, staff will assist in coordinating an alternate date to ensure proper notice and public posting in compliance with open meeting requirements.
BUDGET:	n/a
RECOMMENDATION:	n/a
ATTACHMENT:	

TOWN OF PAONIA, COLORADO

RESOLUTION 2017-03

A RESOLUTION OF THE TOWN OF PAONIA, DELTA COUNTY, COLORADO AUTHORIZING PARTICIPATION IN THE RURAL JUMP-START PROGRAM

WHEREAS, THE BOARD OF TRUSTEES OF THE TOWN OF PAONIA recognizes that it would be beneficial to increase economic development in the town; and

WHEREAS, the state of Colorado has recently enacted the Rural Jump-Start Zone program for the express purpose of encouraging economic development in the rural areas of Colorado; and

WHEREAS, the Board of Trustees of the Town of Paonia has determined that it is in the best interests of the city to participate in the Rural Jump-Start program.

NOW, THEREFORE BE IT RESOLVED, BY THE BOARD OF TRUSTEES OF THE TOWN OF PAONIA, COLORADO to authorize the municipality to participate in the Rural Jump-Start program; and,

BE IT FURTHER RESOLVED, in the course of this participation, the Town of Paonia does hereby agree to refund to the new business 100% of the municipal business personal property tax imposed on all new businesses that are approved by the Colorado Economic Development Commission to participate in the Rural Jump-Start program, for as long as the Colorado Economic Development Commission designates these new businesses as approved for the Rural Jump-Start program, understanding that such tax relief is limited by statute to eight years for each new business, and that no new businesses may be added to the program after December 31 2020; and,

BE IT FURTHER RESOLVED, in the course of this participation, the Town of Paonia does hereby agree to refund to the new business 100% of the municipal sales and use tax imposed on all new businesses that are approved by the Colorado Economic Development Commission to participate in the Rural Jump-Start program, for as long as the Colorado Economic Development Commission designates these new businesses as approved for the Rural Jump-Start program, understanding that such tax relief is limited by statute to eight years for each new business, and that no new businesses may be added to the program after December 31 2020.

PRESENTED, APPROVED, AND ADOPTED at a regular meeting of the Board of Trustees of the Town of Paonia, Colorado, on this 14th day of February, 2017.

TOWN OF PAONIA, COLORADO

TOWN OF PAONIA SEAL INC 1902 DELTA COUNTY COLORADO

By: ______________________
Charles Stewart, Mayor

ATTEST:

____
J. Corinne Ferguson, Town Clerk

TOWN OF PAONIA, COLORADO
RESOLUTION 24-2025

A RESOLUTION OF THE TOWN OF PAONIA, DELTA COUNTY, COLORADO AUTHORIZING PARTICIPATION IN THE RURAL JUMP-START PROGRAM ON OCTOBER 14, 2025

WHEREAS, the Board of Trustees of the Town of Paonia recognizes that it would be beneficial to increase economic development in the town; and

WHEREAS, the state of Colorado has recently enacted the Rural Jump-Start Zone program (C.R.S. §39-30.5-106) for the express purpose of encouraging economic development in the rural areas of Colorado; and

WHEREAS, the Board of Trustees of the Town of Paonia has determined that it is in the best interests of the town to participate in the Rural Jump-Start program.

NOW, THEREFORE BE IT RESOLVED, BY THE BOARD OF TRUSTEES OF THE TOWN OF PAONIA, COLORADO authorizes the municipality to participate in the Rural Jump-Start program; and,

BE IT FURTHER RESOLVED, in the course of this participation, the Town of Paonia does hereby agree to refund to the new business 100% of the municipal business personal property tax imposed on all new businesses that are approved by the Colorado Economic Development Commission to participate in the Rural Jump-Start program, for as long as the Colorado Economic Development Commission designates these new businesses as approved for the Rural Jump-Start program, understanding that such tax relief is limited by statute to eight years for each new business.

PRESENTED, APPROVED, AND ADOPTED at a regular meeting of the Board of Trustees of the Town of Paonia, Colorado, on this 14th day of October, 2025.

TOWN OF PAONIA, COLORADO

By: ________________________________
Paige Smith, Mayor

ATTEST:

By: ____________________________________
Samira M Vetter, CMC, Town Clerk

TOWN OF PAONIA
BOARD OF TRUSTEES MEETING
STAFF REPORT

AGENDA ITEM:	DRAFT FY-2026 Budget
SUBMITTED BY:	Stefen Wynn, Town Administrator & Treasurer
DATE:	10.12.2025
BACKGROUND:	The purpose of this report is to provide the Board of Trustees with context for the presentation of the Draft Fiscal Year 2026 Budget, which will be delivered during the October 14, 2025 regular meeting. Although the draft document itself is not included in the published agenda packet, the materials attached to this report represent the primary inputs and reference tools used to develop the proposed budget. In accordance with Colorado Revised Statutes §29-1-105, the Town Administrator and Treasurer is required to submit a proposed budget to the governing body by October 15th of each year. To ensure compliance with this statutory deadline, staff has worked through the holiday weekend to assemble a comprehensive draft budget to be presented verbally and in print during the Board's regular meeting on October 14, 2025.The draft budget reflects extensive analysis of revenues, expenditures, personnel costs, and capital priorities. Each of the attachments in this agenda packet has directly informed the formation of the proposed FY-2026 Budget and is intended to provide transparency into the process and underlying data.
BUDGET:	
RECOMMENDATION:	The draft FY-2026 Budget will be presented to the Board during the October 14, 2025 regular meeting. Staff recommends scheduling subsequent budget workshops over the coming weeks to refine assumptions, assess fund balance targets, and adjust priorities before final adoption in December.
ATTACHMENT:	Attachment A: FY-26 Budgeted positions 10.12.2025 Attachment B: FY-2026 PROPOSED BENEFITS 10.12.2025 Attachment C: Strategic Plan 2025-2030 Attachment D: Paige 9.25.2025 Budget Prioritization Worksheet (1) Attachment E: Trustee Stelter Budget Prioritization Worksheet Attachment F: Board of Trustees Budget Prioritization Worksheet - Hunter Attachment G: Trustee Czech Priorities Attachment H: Capital Planning Worksheets_10.12.2025

	POSITION	CURRENT SALARY	2% COLA	3% COLA	UP TO 3% MERIT	DEPARTMENTAL ALLOCATIONS	TOTALS WITH UP TO 3% MERIT & 2% COLA	TOTALS WITH UP TO 3% MERIT & 3% COLA
1	**Town Administrator & Treasurer**	**$ 125,201.66**	**$ 127,705.69**	**$ 128,957.71**	**$ 128,957.71**		**$ 131,461.74**	**$ 132,713.76**
		$ 31,300.42	$ 31,926.42	$ 32,239.43	$ 32,239.43	25% Administration Dept. 10-41-02	$ 32,865.44	$ 33,178.44
		$ 43,820.58	$ 44,696.99	$ 45,135.20	$ 45,135.20	35% Water Operations 60-50-02	$ 46,011.61	$ 46,449.82
		$ 43,820.58	$ 44,696.99	$ 45,135.20	$ 45,135.20	35% Wastewater Operations 70-51-02	$ 46,011.61	$ 46,449.82
		$ 6,260.08	$ 6,385.28	$ 6,447.89	$ 6,447.89	5% Sanitation Operations 80-52-02	$ 6,573.09	$ 6,635.69
2	**Town Clerk**	**$ 70,766.17**	**$ 72,181.49**	**$ 72,889.16**	**$ 72,889.16**		**$ 74,304.48**	**$ 75,012.14**
		$ 17,691.54	$ 18,045.37	$ 18,222.29	$ 18,222.29	25% Administration Dept. 10-41-03	$ 18,576.12	$ 18,753.04
		$ 24,768.16	$ 25,263.52	$ 25,511.20	$ 25,511.20	35% Water Operations 60-50-03	$ 26,006.57	$ 26,254.25
		$ 24,768.16	$ 25,263.52	$ 25,511.20	$ 25,511.20	35% Wastewater Operations 70-51-03	$ 26,006.57	$ 26,254.25
		$ 3,538.31	$ 3,609.07	$ 3,644.46	$ 3,644.46	5% Sanitation Operations 80-52-03	$ 3,715.22	$ 3,750.61
3	**Public Works Director**	**$ 82,000.10**	**$ 83,640.10**	**$ 84,460.10**	**$ 84,460.10**		**$ 86,100.11**	**$ 86,920.11**
		$ 8,200.01	$ 8,364.01	$ 8,446.01	$ 8,446.01	10% Streets Department 10-45-03	$ 8,610.01	$ 8,692.01
		$ 8,200.01	$ 8,364.01	$ 8,446.01	$ 8,446.01	10% Parks & Recreation 10-46-03	$ 8,610.01	$ 8,692.01
		$ 28,700.04	$ 29,274.04	$ 29,561.04	$ 29,561.04	35% Water Operations 60-50-03	$ 30,135.04	$ 30,422.04
		$ 28,700.04	$ 29,274.04	$ 29,561.04	$ 29,561.04	35% Wastewater Operations 70-51-03	$ 30,135.04	$ 30,422.04
		$ 8,200.01	$ 8,364.01	$ 8,446.01	$ 8,446.01	10% Sanitation Operations 80-52-03	$ 8,610.01	$ 8,692.01
4	**Deputy Town Clerk**	**$ 62,004.80**	**$ 63,244.90**	**$ 63,864.94**	**$ 63,864.94**		**$ 65,105.04**	**$ 65,725.09**
		$ 15,501.20	$ 15,811.22	$ 15,966.24	$ 15,966.24	25% Administration Dept. 10-41-03	$ 16,276.26	$ 16,431.27
		$ 21,701.68	$ 22,135.71	$ 22,352.73	$ 22,352.73	35% Water Operations 60-50-03	$ 22,786.76	$ 23,003.78
		$ 21,701.68	$ 22,135.71	$ 22,352.73	$ 22,352.73	35% Wastewater Operations 70-51-03	$ 22,786.76	$ 23,003.78
		$ 3,100.24	$ 3,162.24	$ 3,193.25	$ 3,193.25	5% Sanitation Operations 80-52-03	$ 3,255.25	$ 3,286.25
5	**Accounting & Payroll Specialist**	**$ 65,000.00**	**$ 66,300.00**	**$ 66,950.00**	**$ 66,950.00**		**$ 68,250.00**	**$ 68,900.00**
		$ 16,250.00	$ 16,575.00	$ 16,737.50	$ 16,737.50	25% Administration Dept. 10-41-03	$ 17,062.50	$ 17,225.00
		$ 16,250.00	$ 16,575.00	$ 16,737.50	$ 16,737.50	25% Water Operations 60-50-03	$ 17,062.50	$ 17,225.00
		$ 16,250.00	$ 16,575.00	$ 16,737.50	$ 16,737.50	25% Wastewater Operations 70-51-03	$ 17,062.50	$ 17,225.00
		$ 16,250.00	$ 16,575.00	$ 16,737.50	$ 16,737.50	25% Sanitation Operations 80-52-03	$ 17,062.50	$ 17,225.00
6	**Public Works Supervisor**	**$ 58,240.00**	**$ 59,404.80**	**$ 59,987.20**	**$ 59,987.20**		**$ 61,152.00**	**$ 61,734.40**
		$ 20,384.00	$ 20,791.68	$ 20,995.52	$ 20,995.52	35% Parks & Recreation 10-46-03	$ 21,403.20	$ 21,607.04
		$ 17,472.00	$ 17,821.44	$ 17,996.16	$ 17,996.16	30% Streets Department 10-45-03	$ 18,345.60	$ 18,520.32
		$ 20,384.00	$ 20,791.68	$ 20,995.52	$ 20,995.52	35% Sanitation Department 80-52-03	$ 21,403.20	$ 21,607.04
7	**Lead Utility Operator**	**$ 72,243.39**	**$ 73,688.26**	**$ 74,410.69**	**$ 74,410.69**		**$ 75,855.56**	**$ 76,577.99**
		$ 32,509.53	$ 33,159.72	$ 33,484.81	$ 33,484.81	45% Water Operations 60-50-03	$ 34,135.00	$ 34,460.10
		$ 32,509.53	$ 33,159.72	$ 33,484.81	$ 33,484.81	45% Wastewater Operations 70-51-03	$ 34,135.00	$ 34,460.10
		$ 7,224.34	$ 7,368.83	$ 7,441.07	$ 7,441.07	10% Sanitation Operations 80-52-03	$ 7,585.56	$ 7,657.80

	POSITION	CURRENT SALARY	2% COLA	3% COLA	UP TO 3% MERIT	DEPARTMENTAL ALLOCATIONS	TOTALS WITH UP TO 3% MERIT & 2% COLA	TOTALS WITH UP TO 3% MERIT & 3% COLA
8	**Utility Operator**	**$ 56,612.82**	**$ 57,745.08**	**$ 58,311.20**	**$ 58,311.20**		**$ 59,443.46**	**$ 60,009.59**
		$ 28,306.41	$ 28,872.54	$ 29,155.60	$ 29,155.60	50% Water Operations 60-50-03	$ 29,721.73	$ 30,004.79
		$ 28,306.41	$ 28,872.54	$ 29,155.60	$ 29,155.60	50% Wastewater Operations 70-51-03	$ 29,721.73	$ 30,004.79
9	**Utility Laborer**	**$ 52,000.00**	**$ 53,040.00**	**$ 53,560.00**	**$ 53,560.00**		**$ 54,600.00**	**$ 55,120.00**
		$ 23,400.00	$ 23,868.00	$ 24,102.00	$ 24,102.00	45% Water Operations 60-50-03	$ 24,570.00	$ 24,804.00
		$ 23,400.00	$ 23,868.00	$ 24,102.00	$ 24,102.00	45% Wastewater Operations 70-51-03	$ 24,570.00	$ 24,804.00
		$ 5,200.00	$ 5,304.00	$ 5,356.00	$ 5,356.00	10% Sanitation Operations 80-52-03	$ 5,460.00	$ 5,512.00
10	**PW Street General Laborer**	**$ 56,612.82**	**$ 57,745.08**	**$ 58,311.20**	**$ 58,311.20**		**$ 59,443.46**	**$ 58,311.20**
		$ 19,248.36	$ 19,633.33	$ 19,825.81	$ 19,825.81	34% Streets Department 10-45-03	$ 20,210.78	$ 19,825.81
		$ 18,682.23	$ 19,055.88	$ 19,242.70	$ 19,242.70	33% Water Operations 60-50-03	$ 19,616.34	$ 19,242.70
		$ 18,682.23	$ 19,055.88	$ 19,242.70	$ 19,242.70	33% Wastewater Operations 70-51-03	$ 19,616.34	$ 19,242.70
11	**PW Parks General Laborer (CDL)**	**$ 52,000.00**	**$ 53,040.00**	**$ 53,560.00**	**$ 53,560.00**		**$ 54,600.00**	**$ 55,120.00**
		$ 18,200.00	$ 18,564.00	$ 18,746.00	$ 18,746.00	35% Parks & Recreation 10-46-03	$ 19,110.00	$ 19,292.00
		$ 15,600.00	$ 15,912.00	$ 16,068.00	$ 16,068.00	30% Streets Department 10-45-03	$ 16,380.00	$ 16,536.00
		$ 18,200.00	$ 18,564.00	$ 18,746.00	$ 18,746.00	35% Sanitation Operations 80-52-03	$ 19,110.00	$ 19,292.00
12	**PW General Laborer (CDL)**	**$ 56,612.82**	**$ 57,745.08**	**$ 58,311.20**	**$ 58,311.20**		**$ 59,443.46**	**$ 60,009.59**
		$ 16,983.85	$ 17,323.52	$ 17,493.36	$ 17,493.36	30% Streets Department 10-45-03	$ 17,833.04	$ 18,002.88
		$ 5,661.28	$ 5,774.51	$ 5,831.12	$ 5,831.12	10% Parks & Recreation 10-46-03	$ 5,944.35	$ 6,000.96
		$ 11,322.56	$ 11,549.02	$ 11,662.24	$ 11,662.24	20% Water Operations 60-50-03	$ 11,888.69	$ 12,001.92
		$ 11,322.56	$ 11,549.02	$ 11,662.24	$ 11,662.24	20% Wastewater Operations 70-51-03	$ 11,888.69	$ 12,001.92
		$ 11,322.56	$ 11,549.02	$ 11,662.24	$ 11,662.24	20% Sanitation Operations 80-52-03	$ 11,888.69	$ 12,001.92
13	**PW General Laborer Mechanic**	**$ 54,348.32**	**$ 55,435.29**	**$ 55,978.77**	**$ 55,978.77**		**$ 57,065.74**	**$ 57,609.22**
		$ 6,521.80	$ 6,652.23	$ 6,717.45	$ 6,717.45	12% Streets Department 10-45-03	$ 6,847.89	$ 6,913.11
		$ 7,065.28	$ 7,206.59	$ 7,277.24	$ 7,277.24	13% Parks & Recreation 10-46-03	$ 7,418.55	$ 7,489.20
		$ 15,217.53	$ 15,521.88	$ 15,674.06	$ 15,674.06	28% Water Operations 60-50-03	$ 15,978.41	$ 16,130.58
		$ 14,674.05	$ 14,967.53	$ 15,114.27	$ 15,114.27	27% Wastewater Operations 70-51-03	$ 15,407.75	$ 15,554.49
		$ 10,869.66	$ 11,087.06	$ 11,195.75	$ 11,195.75	20% Sanitation Operation 80-52-03	$ 11,413.15	$ 11,521.84
14	**PW General Laborer**	**$ 43,992.00**	**$ 44,871.84**	**$ 45,311.76**	**$ 45,311.76**		**$ 46,191.60**	**$ 46,631.52**
		$ 8,798.40	$ 8,974.37	$ 9,062.35	$ 9,062.35	20% Streets Department 10-45-03	$ 9,238.32	$ 9,326.30
		$ 2,199.60	$ 2,243.59	$ 2,265.59	$ 2,265.59	5% Parks & Recreation 10-46-03	$ 2,309.58	$ 2,331.58
		$ 10,998.00	$ 11,217.96	$ 11,327.94	$ 11,327.94	25% Water Operations 60-50-03	$ 11,547.90	$ 11,657.88
		$ 10,998.00	$ 11,217.96	$ 11,327.94	$ 11,327.94	25% Wastewater Operations 70-51-03	$ 11,547.90	$ 11,657.88
		$ 10,998.00	$ 11,217.96	$ 11,327.94	$ 11,327.94	25% Sanitation Operations 80-52-03	$ 11,547.90	$ 11,657.88

#	POSITION	CURRENT SALARY	2% COLA	3% COLA	UP TO 3% MERIT	DEPARTMENTAL ALLOCATIONS	TOTALS WITH UP TO 3% MERIT & 2% COLA	TOTALS WITH UP TO 3% MERIT & 3% COLA
15	**PW General Laborer**	**$ 52,000.00**	**$ 53,040.00**	**$ 53,560.00**	**$ 53,560.00**		**$ 54,600.00**	**$ 55,120.00**
		$ 10,400.00	$ 10,608.00	$ 10,712.00	$ 10,712.00	20% Streets Department 10-45-03	$ 10,920.00	$ 11,024.00
		$ 2,600.00	$ 2,652.00	$ 2,678.00	$ 2,678.00	5% Parks & Recreation 10-46-03	$ 2,730.00	$ 2,756.00
		$ 13,000.00	$ 13,260.00	$ 13,390.00	$ 13,390.00	25% Water Operations 60-50-03	$ 13,650.00	$ 13,780.00
		$ 13,000.00	$ 13,260.00	$ 13,390.00	$ 13,390.00	25% Wastewater Operations 70-51-03	$ 13,650.00	$ 13,780.00
		$ 13,000.00	$ 13,260.00	$ 13,390.00	$ 13,390.00	25% Sanitation Operations 80-52-03	$ 13,650.00	$ 13,780.00
16	**Utility Billing and Permit Coordinator**	**$ 47,091.20**	**$ 48,033.02**	**$ 48,503.94**	**$ 48,503.94**		**$ 49,445.76**	**$ 49,916.67**
		$ 11,772.80	$ 12,008.26	$ 12,125.98	$ 12,125.98	25% Administration Dept. 10-41-03	$ 12,361.44	$ 12,479.17
		$ 11,772.80	$ 12,008.26	$ 12,125.98	$ 12,125.98	25% Water Operations 60-50-03	$ 12,361.44	$ 12,479.17
		$ 11,772.80	$ 12,008.26	$ 12,125.98	$ 12,125.98	25% Wastewater Operations 70-51-03	$ 12,361.44	$ 12,479.17
		$ 11,772.80	$ 12,008.26	$ 12,125.98	$ 12,125.98	25% Sanitation Operations 80-52-03	$ 12,361.44	$ 12,479.17
17	**Front Desk Office Assistant (NEW)**	**$ 43,368.00**	**$ 44,235.36**	**$ 44,669.04**	**$ 44,669.04**		**$ 45,536.40**	**$ 45,970.08**
		$ 10,842.00	$ 11,058.84	$ 11,167.26	$ 11,167.26	25% Administration Dept. 10-41-03	$ 11,384.10	$ 11,492.52
		$ 10,842.00	$ 11,058.84	$ 11,167.26	$ 11,167.26	25% Water Operations 60-50-03	$ 11,384.10	$ 11,492.52
		$ 10,842.00	$ 11,058.84	$ 11,167.26	$ 11,167.26	25% Wastewater Operations 70-51-03	$ 11,384.10	$ 11,492.52
		$ 10,842.00	$ 11,058.84	$ 11,167.26	$ 11,167.26	25% Sanitation Operations 80-52-03	$ 11,384.10	$ 11,492.52
18	**Project Manager - Contract (NEW)**	**$ 60,000.00**				**Static Salary over two year and up to four years total**		
		$ 42,000.00	*2-year contract with possibility of a 2-year extension which is dependent on construction projects & design*			70% Water Operation 60-50-03		
		$ 6,000.00				10% Wastewater Operations 70-51-03		
		$ 12,000.00				20% Streets Department 10-45-03		
19	**Parks Seasonal Laborer (NEW)**	**$ 12,800.00**	*$20 an hour for 640 hours a season (up to 16 weeks or 8 bi-weekly pay periods) - Start on June 1st, 2026, and end on September 21st, 2026*			100% Parks & Recreation		
20	**Parks Seasonal Laborer (NEW)**	**$ 12,800.00**				100% Parks & Recreation		
21	**Parks Seasonal Laborer (NEW)**	**$ 12,800.00**				100% Parks & Recreation		
19	**Police Chief**	**$ 80,982.72**	**$ 82,602.37**	**$ 83,412.20**	**$ 83,412.20**	100% Law Enforcement 10-42-03	**$ 85,031.86**	**$ 85,841.68**
20	**Police Sergeant**	**$ 76,500.00**	**$ 78,030.00**	**$ 78,795.00**	**$ 78,795.00**	100% Law Enforcement 10-42-03	**$ 80,325.00**	**$ 81,090.00**
21	**Police Officer**	**$ 60,000.00**	**$ 61,200.00**	**$ 61,800.00**	**$ 61,800.00**	100% Law Enforcement 10-42-03	**$ 63,000.00**	**$ 63,600.00**
22	**Police Officer (SRO)**	**$ 65,000.00**	**$ 66,300.00**	**$ 66,950.00**	**$ 66,950.00**	100% Law Enforcement 10-42-03	**$ 68,250.00**	**$ 68,900.00**
23	**Police Officer**	**$ 60,000.00**	**$ 61,200.00**	**$ 61,800.00**	**$ 61,800.00**	100% Law Enforcement 10-42-03	**$ 63,000.00**	**$ 63,600.00**
24	**Police Officer**	**$ 60,000.00**	**$ 61,200.00**	**$ 61,800.00**	**$ 61,800.00**	100% Law Enforcement 10-42-03	**$ 63,000.00**	**$ 63,600.00**
25	**Community Services Officer (New)**	**$ 60,000.00**	**$ 61,200.00**	**$ 61,800.00**	**$ 61,800.00**		**$ 63,000.00**	**$ 63,600.00**
		$ 42,000.00	$ 42,840.00	$ 43,260.00	$ 43,260.00	70% Law Enforcement 10-42-03	$ 44,100.00	$ 44,520.00
		$ 18,000.00	$ 18,360.00	$ 18,540.00	$ 18,540.00	30% Administration Dept. 10-41-03	$ 18,900.00	$ 19,080.00
26	**Police Department Clerk**	**$ 52,083.82**	**$ 53,125.50**	**$ 53,646.33**	**$ 53,646.33**	100% Law Enforcement 10-42-03	**$ 54,688.01**	**$ 55,208.85**

TOTAL SALARIES BY ALLOCATION	CURRENT	LOW	MID	HIGH
ADMINISTRATION	$ 121,357.96	$ 123,785.12	$ 127,425.86	$ 128,639.43
PUBLIC WORKS STREETS	$ 115,224.41	$ 117,288.90	$ 120,385.63	$ 120,840.43
PUBLIC WORKS PARKS & RECREATION	$ 64,310.17	$ 103,996.38	$ 105,925.68	$ 106,568.78
LAW ENFORCEMENT	$ 454,566.54	$ 505,657.87	$ 521,394.87	$ 526,360.53
PUBLIC WORKS WATER	$ 311,291.52	$ 359,517.35	$ 368,856.09	$ 371,408.54
PUBLIC WORKS WASTEWATER	$ 310,748.03	$ 322,962.99	$ 332,285.43	$ 334,832.45
PUBLIC WORKS SANITATION	$ 157,162.01	$ 160,305.25	$ 165,020.11	$ 166,591.73
Total General Fund	$ 755,459.08	$ 850,728.27	$ 875,132.04	$ 882,409.18
Total Water Enterprise	$ 311,291.52	$ 359,517.35	$ 368,856.09	$ 371,408.54
Total Wastewater Enterprise	$ 310,748.03	$ 322,962.99	$ 332,285.43	$ 334,832.45
Total Sanitation Enterprise	$ 157,162.01	$ 160,305.25	$ 165,020.11	$ 166,591.73
TOTAL PERSONNEL EXPENSE	$ 1,534,660.64	$ 1,693,513.85	$ 1,741,293.67	$ 1,755,241.89

PROPOSED FY-2026 BENEFIT COST

Position	Plan Name	Coverage Tier	CURRENT Employee Cost Per Month	PROPOSED Employee Cost Per Month	CURRENT Employer Contribution	PROPOSED Employer Contribution	CURRENT Total Cost	PROPOSED Total Cost
Town Administrator	PPO5	EE+Family	CONTRACT	CONTRACT	$ 2,240.00	$ 2,542.00	$ 2,240.00	$ 2,542.00
	Dental B	EE+Family	CONTRACT	CONTRACT	$ 123.00	$ 130.00	$ 123.00	$ 130.00
	Vision C	EE+Family	CONTRACT	CONTRACT	$ 26.00	$ 26.00	$ 26.00	$ 26.00
	EAP Active	EE	CONTRACT	CONTRACT	$ -	$ -	$ -	$ -
	Employee Life Volumes(Employer Paid Life)	EE	CONTRACT	CONTRACT	$ 14.00	$ 14.00	$ 14.00	$ 14.00
		EMPLOYEE ANNUAL COST	$ -	$ -	$ -	**TOTAL ANNUAL COST**	$ 28,836.00	$ 32,544.00
				TOWN ANNUAL COST	$ 28,836.00	$ 32,544.00		
Town Clerk	PPO7	EE+Child	$ 292.00	$ 331.40	$ 1,295.00	$ 1,325.60	$ 1,587.00	$ 1,657.00
	Vision C	EE+Child	$ 7.00	$ 7.00	$ 9.00	$ 9.00	$ 16.00	$ 16.00
	Dental B	EE+Child	$ 59.00	$ 64.00	$ 31.00	$ 32.00	$ 90.00	$ 96.00
	EAP Active	EE	$ -	$ -	$ -	$ -	$ -	$ -
	Employee Life Volumes(Employer Paid Life)	EE	$ -	$ -	$ 14.00	$ 14.00	$ 14.00	$ 14.00
		EMPLOYEE ANNUAL COST	$ 4,296.00	$ 4,828.80		**TOTAL ANNUAL COST**	$ 20,484.00	$ 21,396.00
				TOWN ANNUAL COST	$ 16,188.00	$ 16,567.20		
Police - Officer	PPO7	EE	$ 77.50	$ 88.00	$ 697.50	$ 792.00	$ 775.00	$ 880.00
	Dental B	EE	$ 1.00	$ 3.00	$ 31.00	$ 31.00	$ 32.00	$ 34.00
	Vision C	EE	$ -	$ -	$ 7.00	$ 7.00	$ 7.00	$ 7.00
	EAP Active	EE	$ -	$ -	$ -	$ -	$ -	$ -
	Employee Life Volumes(Employer Paid Life)	EE	$ -	$ -	$ 14.00	$ 14.00	$ 14.00	$ 14.00
		EMPLOYEE ANNUAL COST	$ 942.00	$ 1,092.00		**TOTAL ANNUAL COST**	$ 9,936.00	$ 11,220.00
				TOWN ANNUAL COST	$ 8,994.00	$ 10,128.00		
PW Supervisor	PPO7	EE	$ 77.50	$ 88.00	$ 697.50	$ 792.00	$ 775.00	$ 880.00
	Vision C	EE	$ -	$ -	$ 7.00	$ 7.00	$ 7.00	$ 7.00
	Dental B	EE	$ 1.00	$ 3.00	$ 31.00	$ 31.00	$ 32.00	$ 34.00
	EAP Active	EE	$ -	$ -	$ -	$ -	$ -	$ -
	Employee Life Volumes(Employer Paid Life)	EE	$ -	$ -	$ 14.00	$ 14.00	$ 14.00	$ 14.00
		EMPLOYEE ANNUAL COST	$ 942.00	$ 1,092.00		**TOTAL ANNUAL COST**	$ 9,936.00	$ 11,220.00
				TOWN ANNUAL COST	$ 8,994.00	$ 10,128.00		
Police Sergeant	PPO7	EE	$ 77.50	$ 88.00	$ 697.50	$ 792.00	$ 775.00	$ 880.00
	Dental B	EE	$ 1.00	$ 3.00	$ 31.00	$ 31.00	$ 32.00	$ 34.00
	Vision C	EE	$ -	$ -	$ 7.00	$ 7.00	$ 7.00	$ 7.00
	EAP Active	EE	$ -	$ -	$ -	$ -	$ -	$ -
	Employee Life Volumes(Employer Paid Life)	EE	$ -	$ -	$ 14.00	$ 14.00	$ 14.00	$ 14.00
		EMPLOYEE ANNUAL COST	$ 942.00	$ 1,092.00		**TOTAL ANNUAL COST**	$ 9,936.00	$ 11,220.00
				TOWN ANNUAL COST	$ 8,994.00	$ 10,128.00		
Police Chief	PPO5	EE+Family	$ 672.00	$ 762.60	$ 1,568.00	$ 1,779.40	$ 2,240.00	$ 2,542.00
	Vision C	EE	$ -	$ -	$ 7.00	$ 7.00	$ 7.00	$ 7.00
	EAP	EE	$ -	$ -	$ -	$ -	$ -	$ -
	Employee Life Volumes(Employer Paid Life)	EE	$ -	$ -	$ 14.00	$ 14.00	$ 14.00	$ 14.00
		EMPLOYEE ANNUAL COST	$ 8,064.00	$ 9,151.20		**TOTAL ANNUAL COST**	$ 27,132.00	$ 30,756.00
				TOWN ANNUAL COST	$ 19,068.00	$ 21,604.80		
Laborer - Mechanic	PPO7	EE+Spouse	$ 315.80	$ 358.40	$ 1,263.20	$ 1,433.60	$ 1,579.00	$ 1,792.00
	Dental B	EE+Spouse	$ 34.00	$ 34.00	$ 33.00	$ 36.00	$ 67.00	$ 70.00
	Vision C	EE+Spouse	$ 9.00	$ 7.00	$ 5.00	$ 7.00	$ 14.00	$ 14.00
	EAP	EE	$ -	$ -	$ -	$ -	$ -	$ -
	Employee Life Volumes(Employer Paid Life)	EE	$ -	$ -	$ 14.00	$ 14.00	$ 14.00	$ 14.00
		EMPLOYEE ANNUAL COST	$ 4,305.60	$ 4,792.80		**TOTAL ANNUAL COST**	$ 20,088.00	$ 22,680.00
				TOWN ANNUAL COST	$ 15,782.40	$ 17,887.20		

PROPOSED FY-2026 BENEFIT COST

Position	Plan Name	Coverage Tier	CURRENT Employee Cost Per Month	PROPOSED Employee Cost Per Month	CURRENT Employer Contribution	PROPOSED Employer Contribution	CURRENT Total Cost	PROPOSED Total Cost
Police - Clerk	PPO7	EE	$ 77.50	$ 88.00	$ 697.50	$ 792.00	$ 775.00	$ 880.00
	Dental B	EE	$ 1.00	$ 3.00	$ 31.00	$ 31.00	$ 32.00	$ 34.00
	Vision C	EE	$ -	$ -	$ 7.00	$ 7.00	$ 7.00	$ 7.00
	EAP Active	EE	$ -	$ -	$ -	$ -	$ -	$ -
	Employee Life Volumes(Employer Paid Life)	EE	$ -	$ -	$ 14.00	$ 14.00	$ 14.00	$ 14.00
		EMPLOYEE ANNUAL COST	$ 942.00	$ 1,092.00		**TOTAL ANNUAL COST**	$ 9,936.00	$ 11,220.00
				TOWN ANNUAL COST	$ 8,994.00	$ 10,128.00		
Laborer - Water	PPO7	EE	$ 77.50	$ 88.00	$ 697.50	$ 792.00	$ 775.00	$ 880.00
	Dental B	EE	$ 1.00	$ 3.00	$ 31.00	$ 31.00	$ 32.00	$ 34.00
	Vision C	EE	$ -	$ -	$ 7.00	$ 7.00	$ 7.00	$ 7.00
	EAP Active	EE	$ -	$ -	$ -	$ -	$ -	$ -
	Employee Life Volumes(Employer Paid Life)	EE	$ -	$ -	$ 14.00	$ 14.00	$ 14.00	$ 14.00
		EMPLOYEE ANNUAL COST	$ 942.00	$ 1,092.00		**TOTAL ANNUAL COST**	$ 9,936.00	$ 11,220.00
				TOWN ANNUAL COST	$ 8,994.00	$ 10,128.00		
Public Works Director	PPO5	EE	$ 183.00	$ 207.80	$ 732.00	$ 831.20	$ 915.00	$ 1,039.00
	Dental B	EE	$ 1.00	$ 3.00	$ 31.00	$ 31.00	$ 32.00	$ 34.00
	Vision C	EE	$ -	$ -	$ 7.00	$ 7.00	$ 7.00	$ 7.00
	Employee Life Volumes(Employer Paid Life)	EE	$ -	$ -	$ 14.00	$ 14.00	$ 14.00	$ 14.00
	EAP Active	EE	$ -	$ -	$ -	$ -	$ -	$ -
		EMPLOYEE ANNUAL COST	$ 2,208.00	$ 2,529.60		**TOTAL ANNUAL COST**	$ 11,616.00	$ 13,128.00
				TOWN ANNUAL COST	$ 9,408.00	$ 10,598.40		
Water Operator	PPO7	EE	$ 77.50	$ 88.00	$ 697.50	$ 792.00	$ 775.00	$ 880.00
	Dental B	EE	$ 1.00	$ 3.00	$ 31.00	$ 31.00	$ 32.00	$ 34.00
	Vision C	EE	$ -	$ -	$ 7.00	$ 7.00	$ 7.00	$ 7.00
	EAP Active	EE	$ -	$ -	$ -	$ -	$ -	$ -
	Employee Life Volumes(Employer Paid Life)	EE	$ -	$ -	$ 14.00	$ 14.00	$ 14.00	$ 14.00
		EMPLOYEE ANNUAL COST	$ 942.00	$ 1,092.00		**TOTAL ANNUAL COST**	$ 9,936.00	$ 11,220.00
				TOWN ANNUAL COST	$ 8,994.00	$ 10,128.00		
Police - Officer	PPO7	EE	$ 77.50	$ 88.00	$ 620.00	$ 792.00	$ 697.50	$ 880.00
	Dental B	EE	$ 1.00	$ 3.00	$ 31.00	$ 31.00	$ 32.00	$ 34.00
	Vision C	EE	$ -	$ -	$ 7.00	$ 7.00	$ 7.00	$ 7.00
	EAP Active	EE	$ -	$ -	$ -	$ -	$ -	$ -
	Employee Life Volumes(Employer Paid Life)	EE	$ -	$ -	$ 14.00	$ 14.00	$ 14.00	$ 14.00
		EMPLOYEE ANNUAL COST	$ 942.00	$ 1,092.00		**TOTAL ANNUAL COST**	$ 9,006.00	$ 11,220.00
				TOWN ANNUAL COST	$ 8,064.00	$ 10,128.00		
Lead Water Operator	PPO7	EE	$ 77.50	$ 88.00	$ 620.00	$ 792.00	$ 697.50	$ 880.00
	Dental B	EE	$ 1.00	$ 3.00	$ 31.00	$ 31.00	$ 32.00	$ 34.00
	Vision C	EE	$ -	$ -	$ 7.00	$ 7.00	$ 7.00	$ 7.00
	EAP Active	EE	$ -	$ -	$ -	$ -	$ -	$ -
	Employee Life Volumes(Employer Paid Life)	EE	$ -	$ -	$ 14.00	$ 14.00	$ 14.00	$ 14.00
		EMPLOYEE ANNUAL COST	$ 942.00	$ 1,092.00		**TOTAL ANNUAL COST**	$ 9,006.00	$ 11,220.00
				TOWN ANNUAL COST	$ 8,064.00	$ 10,128.00		
PW - Laborer	PPO7	EE	$ 77.50	$ 88.00	$ 620.00	$ 792.00	$ 697.50	$ 880.00
	Dental B	EE	$ 1.00	$ 3.00	$ 31.00	$ 31.00	$ 32.00	$ 34.00
	Vision C	EE	$ -	$ -	$ 7.00	$ 7.00	$ 7.00	$ 7.00
	EAP Active	EE	$ -	$ -	$ -	$ -	$ -	$ -
	Employee Life Volumes(Employer Paid Life)	EE	$ -	$ -	$ 14.00	$ 14.00	$ 14.00	$ 14.00
		EMPLOYEE ANNUAL COST	$ 942.00	$ 1,092.00		**TOTAL ANNUAL COST**	$ 9,006.00	$ 11,220.00
				TOWN ANNUAL COST	$ 8,064.00	$ 10,128.00		

PROPOSED FY-2026 BENEFIT COST

Position	Plan Name	Coverage Tier	CURRENT Employee Cost Per Month	PROPOSED Employee Cost Per Month	CURRENT Employer Contribution	PROPOSED Employer Contribution	CURRENT Total Cost	PROPOSED Total Cost
Laborer - PW General	PPO7	EE	$ 77.50	$ 88.00	$ 620.00	$ 792.00	$ 697.50	$ 880.00
	Dental B	EE	$ 1.00	$ 3.00	$ 31.00	$ 31.00	$ 32.00	$ 34.00
	Vision C	EE	$ -	$ -	$ 7.00	$ 7.00	$ 7.00	$ 7.00
	EAP Active	EE	$ -	$ -	$ -	$ -	$ -	$ -
	Employee Life Volumes(Employer Paid Life)	EE	$ -	$ -	$ 14.00	$ 14.00	$ 14.00	$ 14.00
		EMPLOYEE ANNUAL COST	$ 942.00	$ 1,092.00		**TOTAL ANNUAL COST**	$ 9,006.00	$ 11,220.00
				TOWN ANNUAL COST	$ 8,064.00	$ 10,128.00		
Deputy Town Clerk	PPO7	EE+Family	$ 379.80	$ 431.00	$ 1,519.20	$ 1,724.00	$ 1,899.00	$ 2,155.00
	Dental B	EE+Family	$ 88.00	$ 92.00	$ 35.00	$ 38.00	$ 123.00	$ 130.00
	Vision C	EE+Family	$ 17.00	$ 17.00	$ 9.00	$ 9.00	$ 26.00	$ 26.00
	EAP Active	EE	$ -	$ -	$ -	$ -	$ -	$ -
	Employee Life Volumes(Employer Paid Life)	EE	$ -	$ -	$ 14.00	$ 14.00	$ 14.00	$ 14.00
		EMPLOYEE ANNUAL COST	$ 5,817.60	$ 6,480.00		**TOTAL ANNUAL COST**	$ 24,744.00	$ 27,900.00
				TOWN ANNUAL COST	$ 18,926.40	$ 21,420.00		
Deputy Treasurer	PPO7	EE+Spouse	$ 315.80	$ 358.40	$ 1,263.20	$ 1,433.60	$ 1,579.00	$ 1,792.00
	Dental B	EE+Family	$ 88.00	$ 92.00	$ 35.00	$ 38.00	$ 123.00	$ 130.00
	Vision C	EE+Spouse	$ 5.00	$ 5.00	$ 9.00	$ 9.00	$ 14.00	$ 14.00
	Employee Life Volumes(Employer Paid Life)	EE	$ -	$ -	$ 14.00	$ 14.00	$ 14.00	$ 14.00
	EAP Active	EE	$ -	$ -	$ -	$ -	$ -	$ -
		EMPLOYEE ANNUAL COST	$ 4,905.60	$ 5,464.80		**TOTAL ANNUAL COST**	$ 20,760.00	$ 23,400.00
				TOWN ANNUAL COST	$ 15,854.40	$ 17,935.20		
Laborer - Parks - Trash	PPO7	EE	$ 77.50	$ 88.00	$ 620.00	$ 792.00	$ 697.50	$ 880.00
	Dental B	EE	$ 1.00	$ 3.00	$ 31.00	$ 31.00	$ 32.00	$ 34.00
	EAP Active	EE	$ -	$ -	$ -	$ -	$ -	$ -
	Employee Life Volumes(Employer Paid Life)	EE	$ -	$ -	$ 14.00	$ 14.00	$ 14.00	$ 14.00
		EMPLOYEE ANNUAL COST	$ 942.00	$ 1,092.00		**TOTAL ANNUAL COST**	$ 8,922.00	$ 11,136.00
				TOWN ANNUAL COST	$ 7,980.00	$ 10,044.00		
Police - Officer (SRO)	PPO7	EE+Spouse	$ 315.80	$ 358.40	$ 1,263.20	$ 1,433.60	$ 1,579.00	$ 1,792.00
	Dental B	EE+Spouse	$ 34.00	$ 36.00	$ 33.00	$ 34.00	$ 67.00	$ 70.00
	Vision C	EE+Spouse	$ 9.00	$ 7.00	$ 5.00	$ 7.00	$ 14.00	$ 14.00
	EAP Active	EE	$ -	$ -	$ -	$ -	$ -	$ -
	Employee Life Volumes(Employer Paid Life)	EE	$ -	$ -	$ 14.00	$ 14.00	$ 14.00	$ 14.00
		EMPLOYEE ANNUAL COST	$ 4,305.60	$ 4,816.80		**TOTAL ANNUAL COST**	$ 20,088.00	$ 22,680.00
				TOWN ANNUAL COST	$ 15,782.40	$ 17,863.20		
Police - Officer	PPO7	EE+Spouse	$ 315.80	$ 358.40	$ 1,263.20	$ 1,433.60	$ 1,579.00	$ 1,792.00
	Dental B	EE+Spouse	$ 34.00	$ 36.00	$ 33.00	$ 34.00	$ 67.00	$ 70.00
	Vision C	EE+Spouse	$ 9.00	$ 7.00	$ 5.00	$ 7.00	$ 14.00	$ 14.00
	EAP Active	EE	$ -	$ -	$ -	$ -	$ -	$ -
	Employee Life Volumes(Employer Paid Life)	EE	$ -	$ -	$ 14.00	$ 14.00	$ 14.00	$ 14.00
		EMPLOYEE ANNUAL COST	$ 4,305.60	$ 4,816.80		**TOTAL ANNUAL COST**	$ 20,088.00	$ 22,680.00
				TOWN ANNUAL COST	$ 15,782.40	$ 17,863.20		
Utility & Permit Coordinator	PPO7	EE	$ 77.50	$ 88.00	$ 697.50	$ 792.00	$ 775.00	$ 880.00
	Dental B	EE	$ 1.00	$ 3.00	$ 31.00	$ 31.00	$ 32.00	$ 34.00
	Vision C	EE	$ -	$ -	$ 7.00	$ 7.00	$ 7.00	$ 7.00
	EAP Active	EE	$ -	$ -	$ -	$ -	$ -	$ -
	Employee Life Volumes(Employer Paid Life)	EE	$ -	$ -	$ 14.00	$ 14.00	$ 14.00	$ 14.00
		EMPLOYEE ANNUAL COST	$ 942.00	$ 1,092.00		**TOTAL ANNUAL COST**	$ 9,936.00	$ 11,220.00
				TOWN ANNUAL COST	$ 8,994.00	$ 10,128.00		

PROPOSED FY-2026 BENEFIT COST

Position	Plan Name	Coverage Tier	CURRENT Employee Cost Per Month	PROPOSED Employee Cost Per Month	CURRENT Employer Contribution	PROPOSED Employer Contribution	CURRENT Total Cost	PROPOSED Total Cost
Water Operator	PPO7	EE	$ 77.50	$ 88.00	$ 697.50	$ 792.00	$ 775.00	$ 880.00
	Dental B	EE	$ 1.00	$ 3.00	$ 31.00	$ 31.00	$ 32.00	$ 34.00
	Vision C	EE	$ -	$ -	$ 7.00	$ 7.00	$ 7.00	$ 7.00
	EAP Active	EE	$ -	$ -	$ -	$ -	$ -	$ -
	Employee Life Volumes(Employer Paid Life)	EE	$ -	$ -	$ 14.00	$ 14.00	$ 14.00	$ 14.00
		EMPLOYEE ANNUAL COST	$ 942.00	$ 1,092.00		**TOTAL ANNUAL COST**	$ 9,936.00	$ 11,220.00
				TOWN ANNUAL COST	$ 8,994.00	$ 10,128.00		
Laborer	PPO7	EE	$ 77.50	$ 88.00	$ 697.50	$ 792.00	$ 775.00	$ 880.00
	Dental B	EE	$ 1.00	$ 3.00	$ 31.00	$ 31.00	$ 32.00	$ 34.00
	Vision C	EE	$ -	$ -	$ 7.00	$ 7.00	$ 7.00	$ 7.00
	EAP Active	EE	$ -	$ -	$ -	$ -	$ -	$ -
	Employee Life Volumes(Employer Paid Life)	EE	$ -	$ -	$ 14.00	$ 14.00	$ 14.00	$ 14.00
		EMPLOYEE ANNUAL COST	$ 942.00	$ 1,092.00		**TOTAL ANNUAL COST**	$ 9,936.00	$ 11,220.00
				TOWN ANNUAL COST	$ 8,994.00	$ 10,128.00		
	$ 276,810.00	**CURRENT TOWN ANNUAL COST**		84.34%	84.45%		**PROPOSED TOTAL TOWN ANNUAL COST**	**$ 315,991.20**
	$ 51,396.00	**CURRENT EMPLOYEE ANNUAL COST**		15.66%	15.55%		**PROPOSED TOTAL EMPLOYEE ANNUAL COST**	**$ 58,168.80**
	$ 328,206.00	**TOTAL CURRENT ANNUAL COST**					**PROPOSED TOTAL ANNUAL COST FOR INSURANCE**	**$ 374,160.00**

PROPOSED

Employee	Town/Employee
$ 207.80	80/20
$ 762.60	70/30
	~~75/25~~
$ 88.00	90/10
$ 358.40	80/20
$ 431.00	80/20
$ 331.40	80/20

	CURRENT			CURRENT	
Vision C	**Town**	**Employee**	**Dental B**	**Town**	**Employee**
EE	$ 7.00	$ -	EE	$ 31.00	$ 1.00
EE+Spouse	$ 7.00	$ 7.00	EE+Spouse	$ 33.00	$ 34.00
EE+Child	$ 9.00	$ 7.00	EE+Child	$ 31.00	$ 59.00
EE+Children	$ -	$ -	EE+Children	$ -	$ -
EE+Family	$ 9.00	$ 17.00	EE+Family	$ 35.00	$ 88.00

STRATEGIC PLAN

Strategic Plan

The Board of Trustees began a strategic planning process in 2023 under the guidance of the interim administrator and a list of goals were created. The Board continued to develop their goals in 2024 through public workshops that identified both internal and external threats and opportunities for each department of the Town through Strengths, Weaknesses, Opportunities and Threats assessments (SWOT). The goals from 2023 and the analysis of SWOT for each department[1] helped to guide the development of a Strategic Plan.

What is a Strategic Plan?

A strategic plan serves as Paonia's roadmap for prioritizing initiatives, utilizing resources, delivering services and departmental operations. The strategic plan is a 'big-picture' document that directs staff efforts and town resources towards a clearly defined vision. Town staff are responsible for prioritizing and planning specific projects and departmental operations based on the overall goals and themes identified in the Strategic Plan.

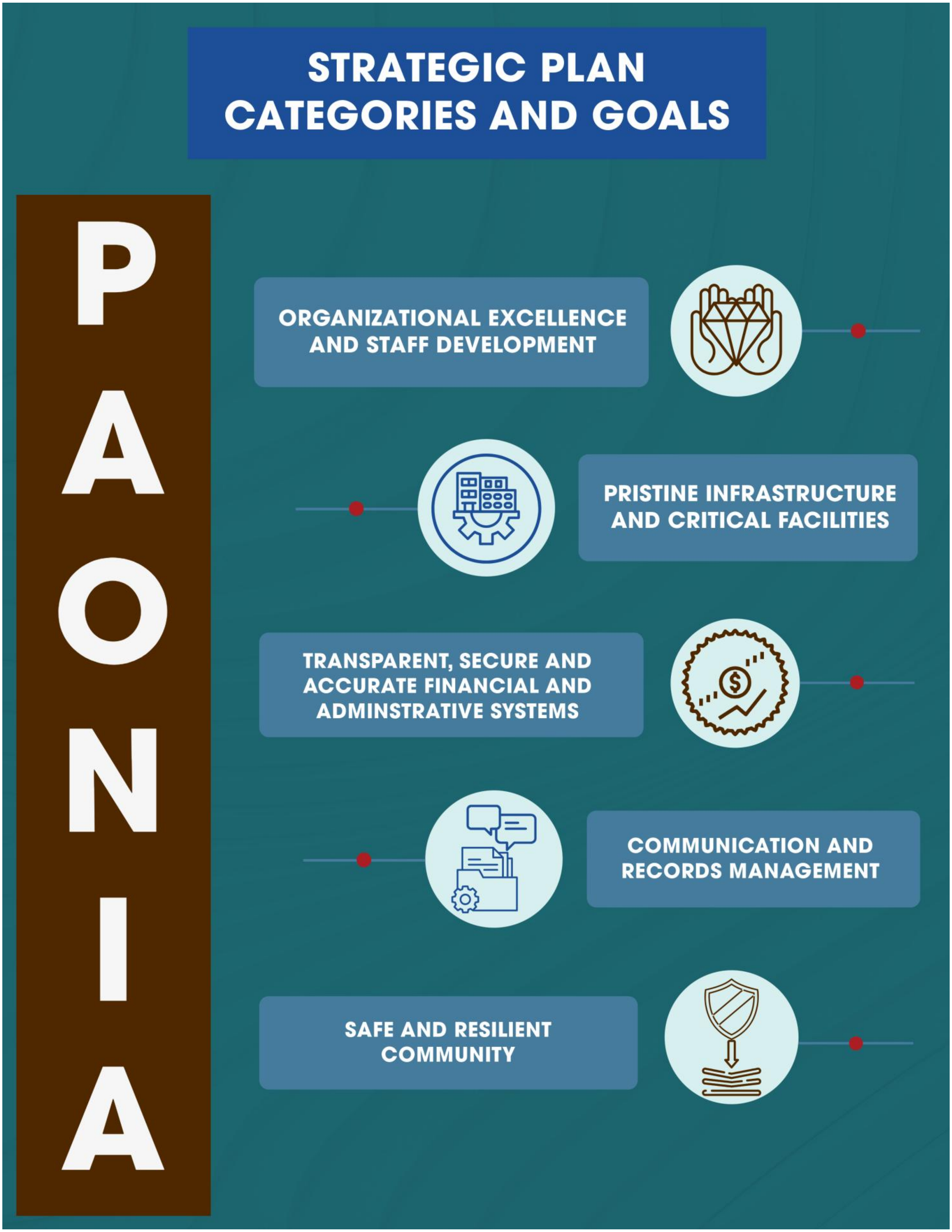
The Board of Trustees will address and discuss the Strategic Plan, update any goals, and amend priorities every two years. The next time the Board of Trustees will address the Strategic Plan is in the Summer of 2026 for the FY-2027 Budget. Goals are given to department heads for feedback on how to achieve those goals.

Pic. 1 School Loop Trail Ribbon cutting

Throughout the budgeting process and during the fiscal year, decisions are made on what to prioritize based on the goals identified by the Board of Trustees. Staff and Trustees will use the strategic plan to ensure that adequate resources are available to implement each task. As a tracking mechanism, staff prepare a monthly Departmental Scorecard with updates on projects and it is readily available on the Town's website.

Paonia's strategic plan is a work in progress and will continually be evaluated and improved. A well-executed strategic plan serves as a roadmap for Paonia that enables the Board of Trustees and staff to make decisions towards goals that improve service-delivery, and enhance the quality of life for Paonia Residents.

[1]The Goals identified during the March 13, 2023 Strategic Planning Session and the SWOT analyses from the August 27, 2024 Board Workshop are included in the appendices.


STRATEGIC PLAN
CATEGORIES AND GOALS
PAONIA
ORGANIZATIONAL EXCELLENCE AND STAFF DEVELOPMENT
PRISTINE INFRASTRUCTURE AND CRITICAL FACILITIES
TRANSPARENT, SECURE AND ACCURATE FINANCIAL AND ADMINSTRATIVE SYSTEMS
COMMUNICATION AND RECORDS MANAGEMENT
SAFE AND RESILIENT COMMUNITY

Organizational Excellence & Staff Development

We support and empower a team that builds confidence with Residents and customers through transparency, integrity, service, innovation and fiscal responsibility. Our team strives to transmit the Town, not only not less, but greater and more beautiful than it was transmitted to us. We align our values with continuing to move Paonia in a positive direction as we work together with the community.

Goal: Strengthen Public Trust and Confidence

Strategies:

- Hire employees based on skills and ability to perform the duties of positions as assigned, give preference to candidates that demonstrate the ability to work as a team.
- Update personnel policies and provide professional development opportunities to ensure that the Town is staffed with qualified individuals.
- Support employees through continued education opportunities and trainings, encourage and support employees to pursue and maintain accreditations, certifications, and licensure.
- Encourage employees to join and be active in professional organizations and associations.
- Provide value to utility customers by balancing efficiency and cost management with innovation in customer convenience, strive to treat each customers' issue as unique to the customer.
- Foster positive relationships between staff and board members to enhance communication and collaboration.

Goal: Be an Employer that Attracts and Retains Dedicated Staff Passionate about Paonia

Strategies:

- Invest in an organizational culture that values development, creative problem solving, service and recognizes employees for a job well done.

- Continue to develop new training programs and encourage trainings through CIRSA and other organizations that improve employee safety, interdepartmental communication, cross-training, and continue to improve the relationship between staff and the board.

- Update personnel policies and the employee manual with staff input.

- Create clear onboarding processes and recognition systems to boost morale and retention.

Pristine Infrastructure And Critical Facilities

We pledge to adequately fund improvements to infrastructure to atone for underfunding infrastructure and critical facilities in previous years. We strive to provide essential services to Residents and the extended Paonia community by investing in, operating and maintaining, quality facilities and infrastructure.

Goal: Repair and Maintain Existing Infrastructure, Facilities, and Equipment; Liquidate or Replace Those that Can't be Repaired

Strategies:

- Continue to improve the comprehensive long-term capital improvement plan that prioritizes sustainable growth and maintenance.

- Seek out supplemental funding whenever available for infrastructure improvements.

- Maintain accurate records of the Project Needs Assessments for both the Water and Wastewater Utility, include necessary improvements to critical facilities such as treatment plants, pressure relief valves, and other necessary appurtenances necessary to maintain or improve adequate operations.

- Evaluate existing facilities for feasibility of maintaining or restarting operations.

- Ensure the completion of critical infrastructure repairs and upgrades to enhance the Town's water, sewer, and road systems.

Goal: Maintain or Improve Levels of Service

Strategies:

- Reduce utility service disruptions and improve service reliability by upgrading and maintaining essential infrastructure systems.
- Meet or exceed all State and Federal Standards for water and sewer.
- Establish a Storm Water utility to mitigate flood waters, runoff and direct heavy rains to a beneficial place for storage and/or treatment.
- Continue to evaluate annual service delivery levels as a part of the budget process.
- Modernize Park facilities and public spaces to increase community engagement, safety, and accessibility.
- Utilize existing asset management and fleet maintenance software to help assess current and future needs for materials and equipment.
- Include sidewalk repairs and construction of new sidewalks in the annual Capital Improvement Plan.

Goal: Ensure Future Viability of Infrastructure and Facilities

Strategies:

- Create, update, and administer infrastructure plans and studies that prioritize resiliency and stability.
- Ensure the completion of critical infrastructure repairs and upgrades to enhance the Town's water, sewer and road systems.
- Modernize Park facilities and public spaces to increase community engagement and safety.

- Expect high-quality infrastructure construction.
- Plan infrastructure improvements that are more resilient and easier to maintain despite a higher upfront construction cost.
- Approach all improvements with a 'dig once' mentality.
- Establish a comprehensive long-term capital improvement plan that prioritizes sustainable growth and maintenance.

Transparent, Secure and Accurate Financial and Administrative Systems

We are committed to providing transparent, secure and easy to digest financial information. We will ensure that both our administrative systems and financial systems are secure and mitigate the chances of fraud or malfeasance from occurring.

Goal: Strengthen Financial Transparency and Accountability

Strategies:

- Continue to improve financial reporting, budget processes and tracking systems.
- Continue to utilize the Enterprise Resource Planning (ERP) software to its full functionality.
- Fully implement Requisitions and Purchase Order modules within the ERP system to track costs as soon as they are encumbered.
- Integrate Capital Improvement Planning into budgeting and financial reporting.
- Enhance grant tracking and reporting to improve access to funding opportunities and ensure compliance with grant requirements.
- Utilize monthly budget to actual reports as an opportunity to communicate to Residents about the services being provided by the Town.

Goal: Ensure that Inventory and Assets are Properly Accounted and Managed

Strategies:

- Utilize existing software to manage and control an inventory of parts and tools.

- Implement efficient procurement and asset management systems to ensure fiscal responsibility and resource optimization.

- Appoint Staff to manage data entry into the system and provide monthly reports on inventory, stock, parts.

- Continue to liquidate surplus equipment, and assets at the most opportune time to recover the most cost, and utilize the cost recovery towards replacements.

Safe and Resilient Community

Paonia is committed to creating a safe, friendly, and connected experience for Residents and visitors. We value the mix of industries that make Paonia unique and continue to sustainably growing the business community, skilled workforce, and cooperate regionally.

Goal: Provide and Maintain Public Safety Services and Awareness in our Community

Strategies:

- Deliver the highest level of police services without being overbearing to ensure that Residents feel safe and secure.
- Enhance security measures across all town facilities through upgraded surveillance systems and regular safety and security audits.
- Continue to collaborate with regional partners in response and education.
- Develop a Comprehensive Municipal Emergency Management Plan for continuity of operations in partnership with the County Emergency Management Department.
- Utilize Records Management Systems and Computer-Aided Dispatch to generate high-quality reports, and records.
- Create standard policies using Lexipol for police operations and personnel management.
- Improve data protection and cybersecurity by conducting regular security audits and implementing risk mitigation strategies.

Goal: Partner with Existing Non-Governmental Organizations to Create Arts and Culture Opportunities, More Community Based, Community Service and Action Opportunities that Connect the Community

Strategies:

- Establish and provide volunteer resources to the community.
- Work with regional partners to develop or implement programming.
- Develop a needs study for community services such as arts, culture, recreation, and educational opportunities through partnerships with existing NGO's such as the North Fork Chamber of Commerce, the North Fork Historical Society, the North Fork Valley Creative Coalition, the Learning Council, the Paonia Senior Center, and other similar organizations.
- Participate more in leadership and assisting with community events.
- Promote community-wide art initiatives.
- Honor our agricultural legacy and work to celebrate Paonia's history.

Goal: Support the Local Labor Market and Work with Partners to Grow Diverse Employment Opportunities

Strategies:

- Cultivate partnerships with the Delta County Public School District and county agencies to develop a local talent force.
- Connect Paonia employers with local talent force.
- Create a stronger presence with OneDelta County to strengthen economic development activities in Paonia.

Communication and Records Management

Our mission is to enhance municipal operations through efficient records management and transparent communication, ensuring compliance with regulations and fostering public trust. We are committed to using modern technology to improve accessibility, engagement, and the responsible management of town resources.

Goal: Preserve the Town Record and History in an Accessible and Easily Recallable Manner

Strategies:

- Implement a comprehensive records management system to improve the accessibility and organization of municipal documents.
- Improve the Town's technological capabilities by integrating modern software tools for records management and public engagement.

Goal: Engage, Inform and Involve the Community

Strategies:

- Increase public awareness and engagement by improving communication channels, including regular website updates and public reporting.
- Ensure compliance with state and federal regulations through regular accessibility and records audits that evaluate key processes in records management.
- Strengthen community trust by providing clear and transparent information regarding municipal funding, including spending on marijuana revenue and sidewalk improvements.

Instructions for Using the Trustee Budget Prioritization Worksheet

This worksheet is designed to help Trustees identify, evaluate, and prioritize service levels and funding requests for the FY-2026 budget process. Each row in the worksheet represents one service, program, or project. Trustees should describe what they believe is happening now (current service level), what they want to achieve (desired service level), and how it will be funded (funding source).

1. Service / Program
This column identifies the specific function or activity the Town provides. It is the "unit of work" the Board is considering.
Examples by Fund:
General Fund: Police Services, Parks & Recreation, Administration & Finance
CIP: Sidewalk Repair, Town Hall Upgrades, Fleet Replacement
Water Enterprise: Treatment Plant, Distribution System, Meter Reading
Sewer Enterprise: Treatment Plant, Line Maintenance, Lift Stations
Garbage Enterprise: Trash Collection, Recycling/Composting, Fleet & Equipment

2. Strategic Plan Goal (Dropdown Selection)
Each service/program should be tied to a goal from the Paonia Strategic Plan 2025–2030:
Organizational Excellence & Staff Development
Pristine Infrastructure & Critical Facilities
Transparent, Secure & Accurate Financial/Admin Systems
Safe & Resilient Community
Communication & Records Management

3. Current Service Level
Describes how you believe the service/program is being delivered today, before any new funding or adjustments.
Not limited to dollars — explain what exists.

Examples:
Police: "Patrol coverage with 5 full-time officers, average response time 7 minutes."
Parks: "Mowing every two weeks, seasonal maintenance only."
Water: "Frequent line breaks; 6 major outages last year."

4. Desired Service Level (FY-2026)
Defines the goal or target for service delivery in the coming budget year.
Again, not just money, but outcomes, quality, or staffing levels.

Examples:
Police: "Increase to 6 officers, reduce response time to 5 minutes."
Parks: "Weekly mowing, 2 new playground upgrades, improve ADA access."
Water: "Replace 2 miles of distribution line annually, reduce outages to 1/year."

5. Expenditure Category (Dropdown Selection)
Select one of:
Personnel
Operations
Capital Outlay

6. Estimated Cost (Numeric Entry Only)
Enter the projected dollar amount needed to move from the current to the desired service level.
Enter only the number (e.g., 250000).
The worksheet will automatically format it with "$" and commas (→ $250,000).

7. Proposed Funding Source
Identify where the money will come from:
General Fund: property/sales tax, marijuana excise, HUTF, permits/fines.
CIP: grants (CDOT, DOLA, CWCB, USBR), bonds, transfers, reserves.
Water: rates, tap fees, SRF loans, WaterSMART grants.
Sewer: rates, SRF loans, CDPHE/USDA grants.
Garbage: trash collection fees, recycling revenues, waste diversion grants.

Examples of use:
Sidewalk improvements → CIP + CDOT Grant
Wage adjustments → General Fund Revenues
New water line → Water Enterprise Rates + SRF Loan

8. Priority (H/M/L) (Dropdown Selection)
Each Trustee assigns a priority to the item:
High = must have in FY-26.
Medium = important, but can wait or be scaled.
Low = desired, but least urgent.

FY-2026 TRUSTEE BUDGET WORKSHEETS

Service / Program	Strategic Plan Goal	Current Service Level	Desired Service Level (FY-26)	Expenditure Category (Personnel, Operations, Capital Outlay)	Estimated Cost	Proposed Funding Source	Priority (H/M/L)	Trustee Notes
General Fund - streets and parks	Pristine Infrastructure/Critical Facilities	No staff with specific expertise in trees	Trees - Contract with a licensed arborist	Operations	**unknown**	Gen'l Fund/reserves	**H**	With the multiple construction projects ocurring in 2026 and the need for the PW staff to also keep up with expected day to day services, managing the Town's tree canopy will be difficult at the existing PW staffing level. Having a licensed arborist "on-call" would make for a focused response to emergency and routine tree care .
General Fund - streets and parks	Pristine Infrastructure/Critical Facilities	??	Parks/ROW - Summer temporary employees for P	Personnel	**unknown**	Gen'l Fund	**H**	With the multiple construction projects ocurring in 2026 and the need for the PW staff to also keep up with expected day to day services, devoting manpower to Parks maintenence will be difficult at the existing PW staffing level.
Water Enterprise/Streets	Pristine Infrastructure/Critical Facilities	ToPAdministrator/current number of PW positior	Project Manager	Personnel	**unknown**	Water & gen't fund s	**H**	ToP will be managing an unprecenteded number of projects simultaneously in 2026 and into 2027. I'm concerned that our staff wil be overwhelmed with managing all aspects of the projects while still addressing all 24/7 functions /services required for the Town. We are at the pinnacle of addressing long-overdue issues for the Town and all projects need to be 100% successful. IMHO, this requires enough staff to make this all happen.
CIP/Town Hall upgrades	Pristine Infrastructure/Critical Facilities	Town Hall H2O fountain is unusable	New fountain with bottle fill capability	Capital Outlay	**unknown**	CIP	**M**	current fountiant is unusable because of low water pressure maing it difficult to get a drink and impossible to fill any kind of container
General Fund - Finance	Transparent/Secure and Accurate Financial and Administrative Systems	no budget line item for community cash donations	create grant program & budget a maximum amou	Operations	**$ 15,000**	Gen'l Fund	**H**	Tabot prohibits "giving" public $ away. Must be grant driven instead. No such program in-place at this time
General Fund - streets and parks	Pristine Infrastructure/Critical Facilities	not sure of current tree care budget	Provide homeowners with a grant for tree pruning	Capital Outlay	**?**	Gen'l Fund	**M**	Investigate creating a program scaled for Paonia similar to https://rootedincheyenne.com/ or similar program already in use in CO
CIP/ Parks	Pristine Infrastructure/Critical Facilities	Toilets in Town Park bathroom are standard desig	Replace with Commercial grade toilets	Capital Outlay	**4 X $2,000 = $8,000**	Gen'l Fund	**M**	Existing toiles in Town Park bathrooms are prone to clogging because they are not designed for such continuous usage
CIP/Town Hall upgrades	Pristine Infrastructure/Critical Facilities	Town Hall roof is leaking	Repair the roof	Capital Outlay	**$ 50,000**	Gen'l Fund/reserves	**H**	Leak has been occuring for at least a year. The longer the repair is postponed the more expensive is will be.
CIP/ Parks	Pristine Infrastructure/Critical Facilities	Apply Valley Park bathrooms in disrepair (inside a	Upgrade	Capital Outlay	**unknown**	Gen'l Fund/Conserv	**H**	With Apply Valley Park getting more use, it would be wondnerful to improve vistors' experience
General Fund	Safe and Resilient Community	No single ToP staff assigned to Code Enforcement	Create a partime postion	Personnel	**unknown**	fines/permits	**H**	Conduct consistent and fair Code enforcement without relying on citizen reportingt, including ensuring building permits are being requested and issued as required by the ToP Building code
	Safe and Resilient Community	No place for stray dogs to be housed locally	Partner with North Fork communites to create a fa	Operations	**unknown**	Public safety/reserv	**M**	

FY-2026 TRUSTEE BUDGET WORKSHEETS

Service / Program	Strategic Plan Goal	Current Service Level	Desired Service Level (FY-26)	Expenditure Category (Personnel, Operations, Capital Outlay)	Estimated Cost	Proposed Funding Source	Priority (H/M/L)	Trustee Notes

FY-2026 TRUSTEE BUDGET WORKSHEETS

Service / Program	Strategic Plan Goal	Current Service Level	Desired Service Level (FY-26)	Expenditure Category (Personnel, Operations, Capital Outlay)	Estimated Cost	Proposed Funding Source	Priority (H/M/L)	Trustee Notes

FY-2026 TRUSTEE BUDGET WORKSHEETS

Service / Program	Strategic Plan Goal	Current Service Level	Desired Service Level (FY-26)	Expenditure Category (Personnel, Operations, Capital Outlay)	Estimated Cost	Proposed Funding Source	Priority (H/M/L)	Trustee Notes

Instructions for Using the Trustee Budget Prioritization Worksheet

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1. Service / Program
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Water Enterprise: Treatment Plant, Distribution System, Meter Reading
Sewer Enterprise: Treatment Plant, Line Maintenance, Lift Stations
Garbage Enterprise: Trash Collection, Recycling/Composting, Fleet & Equipment

2. Strategic Plan Goal (Dropdown Selection)
Each service/program should be tied to a goal from the Paonia Strategic Plan 2025–2030:
Organizational Excellence & Staff Development
Pristine Infrastructure & Critical Facilities
Transparent, Secure & Accurate Financial/Admin Systems
Safe & Resilient Community
Communication & Records Management

3. Current Service Level
Describes how you believe the service/program is being delivered today, before any new funding or adjustments.
Not limited to dollars — explain what exists.

Examples:
Police: "Patrol coverage with 5 full-time officers, average response time 7 minutes."
Parks: "Mowing every two weeks, seasonal maintenance only."
Water: "Frequent line breaks; 6 major outages last year."

4. Desired Service Level (FY-2026)
Defines the goal or target for service delivery in the coming budget year.
Again, not just money, but outcomes, quality, or staffing levels.

Examples:
Police: "Increase to 6 officers, reduce response time to 5 minutes."
Parks: "Weekly mowing, 2 new playground upgrades, improve ADA access."
Water: "Replace 2 miles of distribution line annually, reduce outages to 1/year."

5. Expenditure Category (Dropdown Selection)
Select one of:
Personnel
Operations
Capital Outlay

6. Estimated Cost (Numeric Entry Only)
Enter the projected dollar amount needed to move from the current to the desired service level.
Enter only the number (e.g., 250000).
The worksheet will automatically format it with "$" and commas (→ $250,000).

7. Proposed Funding Source
Identify where the money will come from:
General Fund: property/sales tax, marijuana excise, HUTF, permits/fines.
CIP: grants (CDOT, DOLA, CWCB, USBR), bonds, transfers, reserves.
Water: rates, tap fees, SRF loans, WaterSMART grants.
Sewer: rates, SRF loans, CDPHE/USDA grants.
Garbage: trash collection fees, recycling revenues, waste diversion grants.

Examples of use:
Sidewalk improvements → CIP + CDOT Grant
Wage adjustments → General Fund Revenues
New water line → Water Enterprise Rates + SRF Loan

8. Priority (H/M/L) (Dropdown Selection)
Each Trustee assigns a priority to the item:
High = must have in FY-26.
Medium = important, but can wait or be scaled.
Low = desired, but least urgent.

FY-2026 TRUSTEE BUDGET WORKSHEETS

Service / Program	Strategic Plan Goal	Current Service Level	Desired Service Level (FY-26)	Expenditure Category (Personnel, Operations, Capital Outlay)	Estimated Cost	Proposed Funding Source	Priority (H/M/L)	Trustee Notes
Code compliance Officer	Safe and Resilient Community	None	Full Time Code Compliance Officer	Personnel	**$60K**		**H**	Code compliance is w driven by complaint, leading to poor compliance and inequality in enforcement.
Park Lawn Upkeep	Pristine Infrastructure/Critical Facilities		Seeding, aeration and fertilization of all Town Parl	Operations			**H**	Park lawns are deteriorating due to irrigation problems, need fertilizer and aeration.
Sidewalk trees overgrown	Safe and Resilient Community	All over town, sidewalks are nearly impassable du	enforce town code	Personnel			**H**	Enforcement action needed, other than notification, no cost to town.
Tree regulations	Safe and Resilient Community	No recommended tree species for street trees, res	Task Tree board for these specific recommendatio	Operations			**H**	These are critical for safety and tree health.
Solar paels in Town parking lot behind Town Hall	Safe and Resilient Community		Seek grant funding for solar panels/shade structu	Capital Outlay			**M**	This will provide shade and promote people parking off Grand as well as providing power to Town hall
Solar panels at Sewer plant	Safe and Resilient Community		Seek grant funding for solar power for the Sewer p	Capital Outlay			**H**	Lower power cost to the town and offset some of our carbon footprint.
Maintaenance schedule for every piece of town equipment	Pristine Infrastructure/Critical Facilities	?	Maintenace schedule/replacement schedule for town equipment.				**M**	
Training of employees	Organizational Excellence/Staff Development		Advance all employee training				**H**	Train and cross-train all employees for retention and excellence
Annex all enclaves inside of town into town boundaries	Safe and Resilient Community		These properties are benefitting from town facilities w/o contributing taxes to the town				**M**	

FY-2026 TRUSTEE BUDGET WORKSHEETS

Service / Program	Strategic Plan Goal	Current Service Level	Desired Service Level (FY-26)	Expenditure Category (Personnel, Operations, Capital Outlay)	Estimated Cost	Proposed Funding Source	Priority (H/M/L)	Trustee Notes

FY-2026 TRUSTEE BUDGET WORKSHEETS

Service / Program	Strategic Plan Goal	Current Service Level	Desired Service Level (FY-26)	Expenditure Category (Personnel, Operations, Capital Outlay)	Estimated Cost	Proposed Funding Source	Priority (H/M/L)	Trustee Notes

FY-2026 TRUSTEE BUDGET WORKSHEETS

Service / Program	Strategic Plan Goal	Current Service Level	Desired Service Level (FY-26)	Expenditure Category (Personnel, Operations, Capital Outlay)	Estimated Cost	Proposed Funding Source	Priority (H/M/L)	Trustee Notes

Instructions for Using the Trustee Budget Prioritization Worksheet

This worksheet is designed to help Trustees identify, evaluate, and prioritize service levels and funding requests for the FY-2026 budget process. Each row in the worksheet represents one service, program, or project. Trustees should describe what they believe is happening now (current service level), what they want to achieve (desired service level), and how it will be funded (funding source).

1. Service / Program
This column identifies the specific function or activity the Town provides. It is the "unit of work" the Board is considering.
Examples by Fund:
General Fund: Police Services, Parks & Recreation, Administration & Finance
CIP: Sidewalk Repair, Town Hall Upgrades, Fleet Replacement
Water Enterprise: Treatment Plant, Distribution System, Meter Reading
Sewer Enterprise: Treatment Plant, Line Maintenance, Lift Stations
Garbage Enterprise: Trash Collection, Recycling/Composting, Fleet & Equipment

2. Strategic Plan Goal (Dropdown Selection)
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Service / Program	Strategic Plan Goal	Current Service Level	Desired Service Level (FY-26)	Expenditure Category (Personnel, Operations, Capital Outlay)	Estimated Cost	Proposed Funding Source	Priority (H/M/L)	Trustee Notes
Salary Increases	Organizational Excellence/Staff Development		Salary increases to maintain critical Staff across all departments, especially where necessary to remain competitive, on-call pay				H	***This is my highest priority***
PW New Staff Position	Organizational Excellence/Staff Development		New staff position(s) for Public Works (Construction Project Manager, additional summer staff as needed, contract Arborist, contract GIS for utility mapping)				H	***This is my highest priority***
Equipment	Organizational Excellence/Staff Development		Equipment as specified by Department Heads (computers, radios, uniforms, PD badges, meter reads, aerator, playground, water fill stations, PRVs & HighMax, WWTP boat, WWTP material bins, etc.)				H	**This is my second highest priority**
PW Vehicle Replacement	Pristine Infrastructure/Critical Facilities		Vehicle replacement per schedule				H	**This is my second highest priority**
Town Hall Roof Repair	Pristine Infrastructure/Critical Facilities		Re-roof and structural assessment of existing roof structure				H	We NEED to get this done regardless of potential future plans for new building
PW Shop Code Compliance	Pristine Infrastructure/Critical Facilities		PW and EMS building code compliance				H	The Town is responsible for Staff Safety, this needs done ASAP
Park Irrigation System Improvements	Pristine Infrastructure/Critical Facilities		Whatever needs done to keep park grass in good shape and ensure more efficient use of employee time				H	This is one of the complaints I hear most from community members.
Road Repairs	Pristine Infrastructure/Critical Facilities		Repair potholes ASAP with "Rock Asphalt", plan for future maintenance schedule				H	This is one of the complaints I hear most from community members, though I see the wisdom in waiting for utility work first and appreciate the "Rock Asphalt" approach fro intermediate repairs
Sidewalk Repairs / ADA Compliance	Safe and Resilient Community		Sidewalk repairs / ADA compliance				H	This is a high priority, but other current ongoing infrastructure projects are higher priority after recent grinding/leveling work
Kennel Access	Safe and Resilient Community		Preferably access to Royce-Hurst Kennel, or other options (local kennel with transport to GJ kennel?)		<$5k/year		H	Not sure of actual costs, but if too high then discuss for future
Grant Program	Safe and Resilient Community		Create and fund Grant Program				M	Love this idea
Compliance Officer	Safe and Resilient Community		Create and fund new part-time staff position				M	Prefer non-uniform, not necessarily PD - Though this is a high priority for me, I am fine waiting to see if recent reorganization of responsibilities helps

Service / Program	Strategic Plan Goal	Current Service Level	Desired Service Level (FY-26)	Expenditure Category (Personnel, Operations, Capital Outlay)	Estimated Cost	Proposed Funding Source	Priority (H/M/L)	Trustee Notes

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Service / Program	Strategic Plan Goal	Current Service Level	Desired Service Level (FY-26)	Expenditure Category (Personnel, Operations, Capital Outlay)	Estimated Cost	Proposed Funding Source	Priority (H/M/L)	Trustee Notes

From: Walter Czech
To: Stefen Wynn
Subject: Budget priorities
Date: Tuesday, September 30, 2025 2:21:32 PM

Hi Stefen,
My budget priorities list is a short one;

1. I like the idea of a town contract arborist to look for potential problems and hazards with trees around town, but it's my understanding that the tree board is already on that.

2. Median strip maintenance in the Meadowbrook neighborhood is currently a shared responsibility between the town and Meadowbrook neighborhood maintenance guy (me). I would to explore the possibility of the median strip being Xeriscape, maybe even zeroscaped.

3. Town Park bathroom maintenance problem: stopped up toilets. Possible solution might be high flow toilets.

Walter

Sent from an iPad

How to Use this Template

To make the process of multiyear capital planning easier, the Town Administrator & Treasurer has constructed this template, which allows for the determination and assessment of capital needs, and the consideration of the costs and budget impact of capital improvements.

Capital Needs, this is a list of all needed capital improvement projects, including a general description, their estimated costs, funding sources, time for completion, and the date by which they must be completed. The projects from this sheet fill in the projects section of the Needs Assessment sheet. Do not use this for vehicle purchases, but do use it for machine-powered equipment such as pavers, rollers, lawnmowers, etc.

Needs Assessment, all of the projects from the Capital Needs sheet are assessed by factors determined by the Strategic Plan, necessity, and funding source. Other criteria may be utilized at the discretion of the Town Administrator & Treasurer and/or the Board of Trustees.

Vehicle Replacement Schedule, this is a list of all needed vehicle replacements or major maintenance for existing fleet, including vehicle make and model, their estimated costs, funding sources. Also use this for maintenance on existing machine-powered equipment such as pavers, rollers, lawnmowers, etc.

Capital Improvement Plan, this is a five-year plan that takes the high-priority projects from the needs assessment and shows the overall costs. These costs are used to fill in the Budget Impact sheet.

Total Budget Impact, this summarizes and shows the effect on future operating budgets of the projects that are listed in the Capital Improvement Plan. The costs to the operating plan that are determined here can be used in an operational Multiyear Financial Plan.

Assets Inventory, this is to help build a comprehensive inventory of capital assets, which can be invaluable in determining the current condition of capital assets and potential future capital spending needs. Existing records, long-tenured employees, and insurance carriers can be good sources for this inventory.

Modifying for Future Years

The period covered by this plan may be modified by changing the current year in the Capital Improvement Plan, in cell E7 (currently '2026'), to the desired current year of the plan.

Town of Paonia
Capital Improvement Plan **2026-2030**

Capital Acquisitions, Improvement, and Replacement Needs *(Fill in all relevant sections.)*

						Sources of Financing			Additional Revenues			
Project Name/ Number	**Description**	**Date Needed**	**Lead Time**	**Department**	**Total Estimated Project Costs**	**State/ Federal Grants, etc.**	**Debt Financing**	**Cash Capital (Fund Balance)**	**Project Revenues (Interest, etc.)**	**Total Financing /Revenue Sources**	***Estimated Additional Taxes***	**Comments (Resources Needed, Requestor, Department)**
Admin - 1	**Permit & Utility Cordinator Computer Replacement**	4/1/2026	unknown	Administration	**$2,500**	$0	$0	$2,500		**$2,500**	**$0**	lead time, dates, and pricing dependant upon IT services and possible Dell purchasing account
Admin - 2	**Office Counter Computer Replacement**	10/1/2026	unknown	Administration	**$1,000**	$0	$0	$1,000		**$1,000**	**$0**	lead time, dates, and pricing dependant upon IT services and possible Dell purchasing account
PW - 1	**Parks Irrigation system/Sprinkler system**- include lateral line replacement with other share holders	4/1/2026	Unknown	PW-Parks	**$25,000**	$0	$0	$25,000		**$25,000**	**$0**	Depend on Estimate. Tried to get on in July 2025. Contractor didn't show
PW - 2	**Wastewater Pond Relining**	TBD	Unknown	PW-Sewer	**$200,000**	$0	$200,000	$0		**$200,000**	**$0**	Exposed pond liner is beyond repair
PW - 3	**Sewer line replacement - CCTV**	TBD	Unknown	PW-Sewer	**$110,000**	$0	$0	$110,000		**$110,000**	**$0**	Replacement of clay pipe- CCTV
PW - 4	**Samuel Wade Bridge Repair** - Most likely a full depth reconstruction down to the bridge decking. This will also require pedestrian repairs as well and repairs to support structures.			PW-Streets	**$1,500,000**	$750,000		$750,000		**$1,500,000**	**$0**	Only have quote for milling $8,221.92 - Grants available via Mary- County willing to use IGA and put a mat down before repave. Quote from 2021 with 2019 pricign is $1.3M
PW - 5	**Cellular Meter Reads** - Water. Existing meters have met their end of life expectancy and support is no longer offered on most of the "legacy" meters. Replacement will need to be with either Cellular or an updated model that still requires the handheld reader. Contractor would need to replace these meters and the cost will be more due to the inconcistency with how existing meter pits were installed.	1/1/2026	Unknown	PW-Water	**$500,000**	$0	$500,000	$0		**$500,000**	**$0**	Current readers are failing. Need an idea hopefully before Western loop install of new meters and readers
PW - 6	**Sidewalk ADA** - Multi-phased plan with many different pieces that are dependent upon the final ADA transition plan being received by the Town. Over multiple years, pieces of this plan will be funded.	1/1/2026	3 Months	PW-Streets	**$60,000**	$0	$0	$60,000		**$60,000**	**$0**	
PW - 7	**Street Pavement** - Multi-phased plan with many different pieces that are dependent upon the final Safe Streets for All Plan being received by the Town. Over multiple years, pieces of this plan will be funded.	1/1/2027	8 Months	PW-Streets	**$150,000**	$0	$0	$150,000		**$150,000**	**$0**	This requires ongoing funding being allocated every year. In order to make a plan viable. Tackle as much as we can each year with the resources available to do it.
PW - 8	**Shop Code Compliance** - numerous issues with compliance at the shop for safety including electrical that must be addressed.	1/1/2026	4 Months		**$30,000**	$0	$0	$30,000		**$30,000**	**$0**	
PW - 9	**Realignment of Lee's Water Main** - This plan includes realigning the water main so that meter pits and service lines are no longer underneath trailer homes and are within the right of way. It also inlcudes the installation of fire hydrants and looping the water main so that it connects with other pieces of the water system.	1/1/2027	6 Months	PW-Water	**$160,000**	$0	$0	$160,000		**$160,000**	**$0**	The Town will continue to
Admin - 3	**Town Hall Roof Repair**	11/1/2025	6 Months	Administration	**$65,000**	$0	$0	$65,000		**$0**	**$65,000**	2024 Estimates were $50,000 estimates have been updated. The question that needs answered is whether the Town continues to invest in this building for the long run or does the Board wish to look at other facilities capable of housing all of Town's needs.
PW - 10	**Street Signs Replacement** - This will be a multiple year replacement project. Many signs are faded and hard to see - most stops signs have been replaced in the last two years. This project includes removing and replacing sign posts that are crooked or do not meet MUTCD standards for breakaway.	1/1/2026	3 Months	PW-Streets	**$12,000**	$0	$0	$12,000		**$12,000**	**$0**	An amount needs to be budgeted every year until the Town catches up with the major need for sign replacement and then a maintenance and replacement schedule needs to be adopted to continue this on in smaller pieces.

PW -11	**Transistion to Electric Valves WTP** - The current pneumatic valves are slower to open and close and often stick open or closed which can cause errors and alarms with the plant.	1/1/2026	3 Months	PW-Water	**$160,000**	$0	$160,000	$0		**$160,000**	**$0**	
PW - 12	Playground equipment (slide and merry go round			PW-Parks						**$0**	**$0**	
PW - 13	Back up generators Town Hall and WTP WWTP									**$0**	**$0**	
PW - 14	Western Loop realignment			PW-Water	**$5,500,000**	$1,000,000	$4,500,000	$0	$0	**$5,500,000**	**$0**	
PW - 15	5th and Grand			PW-Streets	**$3,750,000**	$3,800,000		$35,000		**$3,835,000**	**-$85,000**	
Admin - 4	Caselle Hosting	1/1/2026	unknown	Administration	**$5,940**					**$0**	**$5,940**	
PW - 16	Tree Maintenance and schedule			PW-Streets						**$0**	**$0**	
PW - 17	**Park information Kiosks & Benches, tables and trashcans**	1/1/2026	3 Months	PW-Parks	**$15,900**	$0	$0	$15,900		**$15,900**	**$0**	
PW - 18	2nd& 3rd Grand to main intersection in concrete			PW-Streets						**$0**	**$0**	
PW - 19	Inventory Program									**$0**	**$0**	
PW - 20	Trash route software									**$0**	**$0**	
Admin - 5	Server Upgrades									**$0**	**$0**	
PW - 21	**Standard Trash Cans**			PW-Trash	**$80,000**			$80,000		**$80,000**	**$0**	This may require a multi-year approach to purchase enough trash cans to standardize for 95 gallon for (2-3 can service) and 35 gallon (for single service)
PW-22	**Material Bin Construction** - Sewer Lagoons	1/1/2026			**$20,000**			$20,000		**$20,000**	**$0**	
PW-23	**Water Bottle fill stations & Water Fountains**			PW-Parks	**$6,500**	$0	$0	$6,500		**$6,500**	**$0**	Four season water fountains? Bottle fill station at restrooms in the park.
PW-24	**GIS Mapping** - Third Party Consultant that completes the work in the field for sewer, water, and storm water											
PW-25	**GIS Mapping Equipment** - for in the field changes and fixes											
PW-26	**Boat for Sewer Ponds** - flat bottom, pontoon with winch			PW-Sewer								
PW-27	**Trash Truck Tire Replacement** - 2 sets of tires a year			PW-Trash								
PW-28	**Yard Waste Vehicle** - Need a truck with a dumper that can take yard waste with a capability of dumping by a single employee			PW-Trash								
PW-29	**Shop Storage and Inventory/Stock**											
PW-30												
PW-31												
PW-32												
PW-33												
PW-34												
PW-35												
PW-36												
PW-37												
PW-38												

VEHICLE REPLACEMENT SCHEDULE

Vehicle ID #	Dept.	Year	Vehicle Type/Make	Type	FY25	FY26	FY27	FY28	FY29	FY30	FY31
PW F700	PW	1982	F700 Welding Truck	Truck							
PW ODB01	PW	2017	ODB01 Leaf Vac	Equipment							
PWAC01	PW	2003	AC01 - Air Compressor	Equipment							
PW4	PW	2007	T01 - Car Trailer	Trailer							
PWBH01	PW	2008	BH01 - Back Hoe	Machinery							
PWEX01	PW	2010	EX01 - Mini Excavator	Machinery							
PWSS01	PW	2020	SS01 - Skid Steer	Machinery							
PW	PW	2024	Polaris Side by Side	Machinery							
PW	PW	2024	Can-Am Side by Side	Machinery							
PWVT01	PW	2024	Vermeer Vac Trailer	Equipment							
PWF04	PW	2014	F-150 x2208	Truck		X					
PWF03	PW	2014	F-150 x5487	Truck		X					
PWSS02	PW	2007	Isuzu/Tymco Street Sweeper	Equipment				X			
PWPT01	PW	2008	Magnum Products Big 4	Equipment							
PWST01	PW	2000	Chevy Silverado Plow Truck	Truck			X				
PWFDT01	PW	2004	Ford F-350	Truck							
PWFB01	PW	2007	Dodge Ram	Truck							
PW18	PW	1972	International 1600	Truck				**X**			
PWC02	PW	1994	Chevy 1500 x2173	Truck		X					
PWDT02	PW	1991	International Tandem F-2554	Truck			X				
PW	PW	1993	HMD Trailer	Trailer							
PW	PW	1996	HMD Trailer	Trailer							
PW	PW	2008	Cat 297C	Machinery				**X**			
PWF05	PW	2008	F-150 x1087	Machinery		X					
	PW		Grasshopper mower	Machinery			X				
	PW	1970s	Old blue mower	Machinery		X					
	PW		Push mowers	Equipment		X					
PWST01	PW	1995	Sand plow truck	Truck			X				

			Yard waste vehicle/trailer								
			Large equipment trailer-tilt	Trailer			X				
			Trash Truck	Truck					X		
	PW	2022	F-450	Truck							
PD546	PD	2021	Ford F-150	Truck						**X**	
PD445	PD	2020	Chevrolet Equinox	Truck			**X**				
EXP694	PD	2016	Ford Explorer interceptor	Truck				**X**			
EXP695	PD	2016	Ford Explorer Interceptor	Truck					**X**		
EXP696	PD	2016	Ford Explorer Interceptor	Truck		**X**					
EXP697	PD	2016	Ford Explorer Interceptor	Truck		**X**					
PD070	PD	2011	Ford Crown Victoria Interceptor	Truck							

X		**Propose to Purchase New Vehicle**
		Maintenance
		Capital

Town of Paonia

Capital Improvement Plan **2026-2030**

Needs Assessment *(Fill in blue sections. The other sections will be automatically filled in or calculated.)*

Step 1: List the criteria (e.g., cost, need) you will use to evaluate the project or acquisition. You may add criteria as needed.
Step 2: Assign a weight to each criterion on a scale of 1 - 10, with 10 being the most important.

	CRITERION	WEIGHT
1	Criticality of Failure (Public Health & Safety)	10
2	Age	5
3	Obsolescence	8
4	Alignmnet with Strategic Plan	9
5	Community Impact	3
6	Feasability	6
7	Board Request	4
8	Grant Funded	7
9		
10		

Step 3: Projects will be populated from Capital Needs list. Consider each criterion for each project and assign a rating from 1-10 on how well it meets that criterion. Add project lines as needed.

Step 4: Set Project Score needed for inclusion in Capital Improvement Plan:

PROJECT NAME	**CRITERION 1**		**CRITERION 2**		**CRITERION 3**		**CRITERION 4**		**CRITERION 5**		**CRITERION 6**		**CRITERION 7**		**CRITERION 8**		
Additional projects may be added by using the copy function to add rows. Rows must also be added to the Capital Improvement Plan tab.	Criticality of Failure (Public		Age		Obsolescence		Alignmnet with Strategic Plan		Community Impact		Feasability		Board Request		Grant Funded		**PROJECT SCORE**
	Rating	Weight	Rating	Weight	Rating	Weight	Rating	Weight	Rating	Weight	Rating	Weight	Rating	Weight	Rating	Weight	
Admin - 1		10		5		8		9		3		6		4		7	0
Admin - 2		10		5		8		9		3		6		4		7	0
PW - 1	8	10	7	5	8	8	6	9	10	3	5	6	0	4	7	7	342
PW - 2	8	10	10	5	7	8	10	9	10	3	5	6	0	4	7	7	385
PW - 3	10	10	10	5	8	8	10	9	10	3	7	6	0	4	7	7	425
PW - 4	5	10	10	5	10	8	10	9	10	3	2	6	0	4	7	7	361
PW - 5	10	10	10	5	10	8	10	9	10	3	2	6	0	4	7	7	411
PW - 6		10		5		8		9		3		6		4		7	0
PW - 7		10		5		8		9		3		6		4		7	0
PW - 8		10		5		8		9		3		6		4		7	0
PW - 9		10		5		8		9		3		6		4		7	0
Admin - 3		10		5		8		9		3		6		4		7	0
PW - 10		10		5		8		9		3		6		4		7	0
PW -11		10		5		8		9		3		6		4		7	0
PW - 12		10		5		8		9		3		6		4		7	0
PW - 13		10		5		8		9		3		6		4		7	0
PW - 14		10		5		8		9		3		6		4		7	0
PW - 15		10		5		8		9		3		6		4		7	0
Admin - 4		10		5		8		9		3		6		4		7	0
PW - 16		10		5		8		9		3		6		4		7	0
PW - 17		10		5		8		9		3		6		4		7	0
PW - 18		10		5		8		9		3		6		4		7	0
PW - 19		10		5		8		9		3		6		4		7	0
PW - 20		10		5		8		9		3		6		4		7	0
Admin - 5		10		5		8		9		3		6		4		7	0

	PW - 21		10		5		8		9		3		6		4		7	0
	PW-22		10		5		8		9		3		6		4		7	0
	PW-23		10		5		8		9		3		6		4		7	0
	PW-24		10		5		8		9		3		6		4		7	0
	PW-25		10		5		8		9		3		6		4		7	0
	PD-1 Law Enforcement Badges X7	5		8		6		7		7		7						
	PD-2 Law Enforcement Patrol Radios X2	8		7		8		7		8		7						
	PD-3 Law Enforcemnet Less Lethal Patrol Shotguns X3	8		8		8		7		8		7						

Town of Paonia
Capital Improvement Plan

<u>Fund Key</u>: GF - *General Fund* ; **WU** - *Water Utility* ; **SU** - *Sewer Utility* ; **Trash** - *Sanitation Enterprise* ; **ST** - *Sales Tax for Capital Improvements* ; **SW** - *Sidewalk Fund* ; **CTF** - *Conservation Trust Fund*

2026-2030
(Fill in blue sections. Other sections will be automatically calculated.)

Fund	Project Name (Add projects that are selected after Needs Assessment.)	Department	Date of Completion	Total Estimated Project Costs	*Costs Incurred in Each Year* — Current Year 2026	Future Plan Years 2027	2028	2029	2030	Balance	Notes
			4/1/2026							$0	
			10/1/2026							$0	
			4/1/2026							$0	
			TBD							$0	
			TBD							$0	
			1/0/1900							$0	
			1/1/2026							$0	
			1/1/2026							$0	
			1/1/2027							$0	
			1/1/2026							$0	
			1/1/2027							$0	
			11/1/2025							$0	
			1/1/2026							$0	
			1/1/2026							$0	
			1/0/1900							$0	
			1/0/1900							$0	
			1/0/1900							$0	
			1/0/1900							$0	
			1/1/2026							$0	
			1/0/1900							$0	
			1/1/2026							$0	
			1/0/1900							$0	
			1/0/1900							$0	
			1/0/1900							$0	
			1/0/1900							$0	
			1/0/1900							$0	
			1/1/2026							$0	
			1/0/1900							$0	
			1/0/1900							$0	
			1/0/1900							$0	
	TOTAL PROJECT COSTS			**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	

Fund	Project Name (Populated from above)	Department	Date of Completion	Total Financing/ Revenues Sources	*Financing/Revenues Incurred in Each Year* — Current Year 2026	Future Plan Years 2027	2028	2029	2030	Balance	Notes
0	0	0	4/1/2026	$0						$0	
0	0	0	10/1/2026	$0						$0	
0	0	0	4/1/2026	$0						$0	
0	0	0	TBD	$0						$0	
0	0	0	TBD	$0						$0	
0	0	0	1/0/1900	$0						$0	
0	0	0	1/1/2026	$0						$0	
0	0	0	1/1/2026	$0						$0	
0	0	0	1/1/2027	$0						$0	
0	0	0	1/1/2026	$0						$0	
0	0	0	1/1/2027	$0						$0	
0	0	0	11/1/2025	$0						$0	
0	0	0	1/1/2026	$0						$0	
0	0	0	1/1/2026	$0						$0	
0	0	0	1/0/1900	$0						$0	
0	0	0	1/0/1900	$0						$0	
0	0	0	1/0/1900	$0						$0	
0	0	0	1/0/1900	$0						$0	
0	0	0	1/1/2026	$0						$0	

0	0	0	1/0/1900	**$0**						**$0**	
0	0	0	1/1/2026	**$0**						**$0**	
0	0	0	1/0/1900	**$0**						**$0**	
0	0	0	1/0/1900	**$0**						**$0**	
0	0	0	1/0/1900	**$0**						**$0**	
0	0	0	1/0/1900	**$0**						**$0**	
0	0	0	1/0/1900	**$0**						**$0**	
0	0	0	1/1/2026	**$0**						**$0**	
0	0	0	1/0/1900	**$0**						**$0**	
0	0	0	1/0/1900	**$0**						**$0**	
0	0	0	1/0/1900	**$0**						**$0**	
	TOTAL PROJECT FINANCING/REVENUES			**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	

Town of Paonia
Capital Improvement Plan **2026-2030**
Total Budget Impact *(Sections will be populated with data from the Capital Improvement Plan.)*

	Current Year	Future Plan Years			
	2026	**2027**	**2028**	**2029**	**2030**
Total Estimated Financing/Revenues Sources	$0	$0	$0	$0	$0
Total Estimated Project Costs	$0	$0	$0	$0	$0
Total Budget Impact	**$0**	**$0**	**$0**	**$0**	**$0**

Notes: Remember to consider debt service costs and impacts.

Town of Paonia
Capital Improvement Plan **2026-2030**
Assets Inventory *(Fill in all relevant sections.)*

Property ID#	Asset Description	Location	Manufacturer and Serial #	Age	Condition	Book Value or Replacement Cost	Useful Life	Maintenance History/ Warranty Information	Repair Cost/ Staff Hours	Health or Safety Violations	Comments (e.g., disruptions caused by breakdown; resiliency concerns)
PD-1	Axon Body Camera w/Mount	M. Laiminger - PD	Axon - D01AG427S	1	New						
PD-2	Motorola Portable 800 Mhz Radio	M. Laiminger - PD	Motorola ????	?	Good						
PD-3	OC Spray	M. Laiminger - PD		1	New						
PD-4	Walther 9mm 18rd.	M. Laiminger - PD	Walther - FDR6929	4	Good						
PD-5	(3) Magazines, 1 gun lock, 1 set of grips	M. Laiminger - PD	Walther - 2842475LE	4	Good						
PD-6	Protective Vest - Large	M. Laiminger - PD	2115/SLDFRAS	2	Excellent						
Admin - 1	Dell Laptop	Kaja -Office	7E0F3202-ADF3-4A11-B7B3-C84120E244C8	1 year	New						
Admin - 2	Desktop Computer	Morgan -Office	Intel - MJ0DJMAK	3plus years	Poor						
Admin - 3	Iphone	Kaja -Office	Apple-V40JVQFM6Y	>year	New						
Admin - 4	Iphone	Morgan -Office	Apple-G0PJG9XR4F	>year	New						
Admin - 5	Dessktop	Office Counter	Intel - 000330-53310-76393-AAOEM	3plus years	Fair						
PW - 1	Lenovo Think pad laptop	N. Poulos- PW Office	00355-60833-59012-AAOEM	>2years	Good						
PW - 2	Laptop	J. Redden									
PW - 3	Desk Top	PW Office									
PW - 4	Laptop	Derek/Taylor - Shop									
PW - 5	iPad	Shop									
PW - 6	iPhone 15	N. Poulos	H23K4DN9XP	1 year	New						
PW - 7	iPhone 15	J. Redden		1 year	New						
PW - 8	iPhone 15	D. Heiniger		2 years	Excellent						
PW - 9	iPhone 15	M. Taylor		1 year	New						
PW - 10	iPhone 15	R. Byrge		1 year	New						
PW - 11	iPhone 15	C. Rose		1 year	New						
PW - 12	iPhone 15	D. Reich		1 year	New						
PW - 13	iPhone 15	W. McArtor	MHFV90FGKC	1 year	New						
PW - 14	iPhone 15	B. Cowger		1 year	New						

ACCOUNT	DESCRIPTION	ACTUAL FY-2023 BUDGET	ACTUAL FY-2024 BUDGET	ADOPTED FY-2025 BUDGET	PROJECTED FY-2025 BUDGET	PROPOSED FY-2026 BUDGET	ADOPTED FY-2026 BUDGET
	General Fund						
10-31-01	PROPERTY TAXES	$ 146,647.28	$ 191,185.08	$ 160,000.00	$ 158,000.00	$ 160,000.00	
10-31-02	S.O. AUTO TAXES	$ 24,005.56	$ 24,847.78	$ 21,000.00	$ 20,000.00	$ 20,200.00	
10-31-03	SALES TAX - TOWN	$ 540,122.58	$ 562,538.94	$ 530,000.00	$ 550,000.00	$ 560,000.00	
10-31-04	SALES TAX - COUNTY	$ 179,604.82	$ 152,829.29	$ 130,000.00	$ 150,000.00	$ 150,000.00	
10-31-05	SALES TAX - STATE MARIJUANA	$ 22,363.50	$ 12,994.79	$ 25,000.00	$ 5,500.00	$ 4,800.00	
10-31-06	CIGARETTE TAX	$ 1,859.84	$ 1,293.67	$ 1,500.00	$ 950.00	$ 890.00	
10-31-07	FRANCHISE TAX	$ 110,218.14	$ 58,284.88	$ 60,000.00	$ 55,000.00	$ 53,000.00	
10-31-08	PENALTY & INTEREST	$ 378.45	$ 398.09	$ 500.00	$ 350.00	$ 310.00	
10-31-09	DELINQUENT TAX	$ -	$ -	$ -	$ -	$ -	
10-31-10	ABATEMENTS	$ -	$ -	$ -	$ -	$ -	
10-31-11	MARIJUANA OCCUPATIONAL TAX (Transaction Fee)	$ -	$ -	$ -	$ -	$ 62,300.00	
	Subgroup : TAXES	**$ 1,025,200.17**	**$ 1,004,372.52**	**$ 928,000.00**	**$ 939,800.00**	**$ 1,011,500.00**	**$ -**
	General Fund						
10-32-01	LIQUOR LICENSES	$ 4,075.00	$ 5,690.00	$ 4,500.00	$ 7,200.00	$ 7,300.00	
10-32-02	MISCELLANEOUS PERMITS	$ 13,540.00	$ 10,398.00	$ 10,000.00	$ 7,000.00	$ 5,800.00	
10-32-03	BUILDING PERMITS	$ 28,670.28	$ 34,219.63	$ 45,000.00	$ 15,000.00	$ 40,000.00	
10-32-04	SPECIAL REVIEWS	$ 1,000.00	$ 1,550.00	$ 4,500.00	$ 1,000.00	$ 1,000.00	
10-32-05	ZONING VERIFICATION & ADMINISTRATIVE REVIEWS	$ -	$ 300.00	$ 500.00	$ 750.00	$ 1,000.00	
10-32-06	VIN INSPECTIONS	$ 1,000.00	$ 1,190.00	$ 1,500.00	$ 1,500.00	$ 1,500.00	
10-32-07	PRE-APPLICATION MEETINGS	$ -	$ -	$ 1,000.00	$ -	$ -	
10-32-08	SHORT-TERM RENTAL LICENSES	$ -	$ -	$ 9,000.00	$ -	$ -	
10-32-09	SPECIAL EVENT PERMIT FEES	$ -	$ -	$ -	$ -	$ 3,500.00	
10-32-10	MARIJUANA LICENSING FEE	$ -	$ 4,675.00	$ 4,500.00	$ 2,000.00	$ 2,000.00	
	Subgroup : LICENSES, PERMITS & FEES	**$ 48,285.28**	**$ 58,022.63**	**$ 80,500.00**	**$ 34,450.00**	**$ 62,100.00**	**$ -**
	General Fund						
10-33-01	HIGHWAY USER TAX	$ 48,242.90	$ 55,693.59	$ 46,950.00	$ 45,000.00	$ 55,000.00	
10-33-02	MOTOR VEHICLE - $1.50	$ 1,725.27	$ 1,705.79	$ 1,500.00	$ 1,500.00	$ 1,500.00	
10-33-03	MOTOR VEHICLE - $2.50	$ 3,968.05	$ 3,904.16	$ 3,500.00	$ 3,000.00	$ 3,000.00	
10-33-07	SEVERANCE TAX	$ -	$ 4,895.47	$ 5,000.00	$ 2,000.00	$ 2,400.00	
10-33-08	MINERAL LEASING	$ 18,654.37	$ 8,012.82	$ 10,000.00	$ 8,000.00	$ 9,000.00	
10-33-10	ROAD & BRIDGE	$ 7,934.77	$ 6,717.60	$ 7,500.00	$ 8,000.00	$ 8,200.00	
	Subgroup : INTERGOVERNMENTAL REVENUES	**$ 80,525.36**	**$ 80,929.43**	**$ 74,450.00**	**$ 67,500.00**	**$ 79,100.00**	**$ -**
	General Fund						
10-34-01	COURT FINES	$ 160.00	$ 1,165.00	$ 1,000.00	$ 1,000.00	$ 1,000.00	
10-34-02	POLICE FINES	$ 2,471.00	$ 8,843.50	$ 7,500.00	$ 8,000.00	$ 8,000.00	
10-34-03	MISCELLANEOUS FINES - BONDS	$ 115.00	$ 155.00	$ 100.00	$ 300.00	$ 250.00	
10-34-04	BACK THE BADGE (0.8% SALES TAX)	$ 244,193.18	$ 261,540.04	$ 200,000.00	$ 225,000.00	$ 252,000.00	
10-34-05	DOG TAGS	$ 250.00	$ 185.00	$ 400.00	$ 480.00	$ 750.00	
10-34-06	CODE ENFORCEMENT VIOLATIONS	$ -	$ -	$ 2,500.00	$ -	$ 500.00	
10-34-10	LAW ENFORCEMENT COST ALLOCATION	$ -	$ -	$ -	$ -	$ -	
10-34-50	PD GRANT	$ 3,105.18	$ -	$ -	$ -	$ -	
	Subgroup : FINES AND FORFEITURES	**$ 250,294.36**	**$ 271,888.54**	**$ 211,500.00**	**$ 234,780.00**	**$ 262,500.00**	**$ -**

ACCOUNT	DESCRIPTION	ACTUAL FY-2023 BUDGET	ACTUAL FY-2024 BUDGET	ADOPTED FY-2025 BUDGET	PROJECTED FY-2025 BUDGET	PROPOSED FY-2026 BUDGET	ADOPTED FY-2026 BUDGET
	General Fund						
10-35-01	RENTS & ROYALTIES	$ 5,555.26	$ 24,289.02	$ 8,500.00	$ 30,000.00	$ 25,000.00	
10-35-02	MOTOR FUEL TAX REFUNDS	$ -	$ -	$ -	$ -	$ -	
10-35-04	INTEREST INCOME	$ 165,337.18	$ 201,755.89	$ 145,000.00	$ 175,000.00	$ 175,000.00	
10-35-05	LATE CHARGES	$ 7,880.00	$ 7,060.84	$ 5,000.00	$ 5,000.00	$ 5,000.00	
10-35-06	OTHER INCOME	$ 518.32	$ 16,488.79	$ 1,000.00	$ 5,700.00	$ 1,000.00	
10-35-07	INSURANCE PROCEEDS	$ -	$ -	$ -	$ 1,100.00	$ -	
10-35-09	PARK DONATIONS	$ -	$ -	$ -	$ -	$ -	
10-35-10	OTHER AGENCY CONTRIBUTIONS	$ -	$ -	$ -	$ -	$ -	
10-35-13	BRIDGE RESERVE	$ -	$ -	$ -	$ -	$ -	
10-35-15	REFUND OF EXPENDITURES	$ 62,237.95	$ 18,846.24	$ 1,000.00	$ 7,800.00	$ 7,500.00	
10-35-16	RESTITUTION	$ 4,775.14	$ 4,853.35	$ 5,200.00	$ 5,500.00	$ 5,200.00	
10-35-18	SALES OF ASSETS	$ -	$ -	$ 32,000.00	$ 84,000.00	$ 15,000.00	
	Subgroup : MISCELLANEOUS REVENUES	**$ 246,303.85**	**$ 273,294.13**	**$ 197,700.00**	**$ 314,100.00**	**$ 233,700.00**	**$ -**
	General Fund						
10-39-99	TRANSFER REVENUE	$ -	$ -	$ 2,022,258.00	$ -	$ -	$ -
	Subgroup : TRANSFERS	**$ -**	**$ -**	**$ 2,022,258.00**	**$ -**	**$ -**	**$ -**
	General Fund						
	TOTAL GENERAL FUND REVENUES	**$ 1,650,609.02**	**$ 1,688,507.25**	**$ 3,514,408.00**	**$ 1,590,630.00**	**$ 1,648,900.00**	**$ -**
	FY-2025 YEAR END PROJECTED GENERAL FUND BALANCE					**$ 1,200,000.00**	
	General Fund					***CHECK NOTES BELOW**	
	NET SURPLUS (DEFICIT) - General Fund	**$ 9,882.06**	**$ 148,940.58**		**$ 60,845.00**	**$ 1,041,600.00**	**$ -**

* WILL REQUIRE THE USE OF FUND BALANCE TO COVER THE COST OF PERSONNEL AND OPERATIONS EXPENSES

ACCOUNT	DESCRIPTION	ACTUAL FY-2023 BUDGET	ACTUAL FY-2024 BUDGET	PROJECTED FY-2025 BUDGET	PROPOSED FY-2026 BUDGET	ADOPTED FY-2026 BUDGET
	CIP REVENUE					
22-31-06	MARIJUANA OCCUPATIONAL TAX (Transaction Fee)	$ 97,330.00	$ 93,550.00	$ 66,000.00	$ -	
26-30-01	SIDEWALK FEE	$ 30,125.84	$ 30,279.53	$ 27,000.00	$ 26,500.00	
40-38-01	CONSERVATION TRUST FUND	$ 3,038.75	$ 16,285.06	$ 4,264.00	$ 4,000.00	
50-31-03	SALES TAX - CIP	$ 270,043.31	$ 281,227.21	$ 250,000.00	$ 260,000.00	
10-35-20	GRANT REVENUE	$ 52,612.50	$ 39,352.46	$ 6,500.00	$ 293,974.00	
10-35-20	GRANT REVENUE - 5TH & GRAND	$ -	$ -	$ -	$ 3,798,500.00	
	Subgroup : Capital Improvement	$ 419,985.81	$ 414,129.67	$ 322,500.00	$ 553,974.00	$ -
	Subgroup : Capital Improvement - 5TH & GRAND	$ -	$ -	$ -	$ 3,798,500.00	
	Subgroup : Sidewalk	$ 30,125.84	$ 30,279.53	$ 27,000.00	$ 26,500.00	$ -
	Subgroup : Conservation Trust Fund	$ 3,038.75	$ 16,285.06	$ 4,264.00	$ 4,000.00	$ -
	Total All Funds	**$ 453,150.40**	**$ 460,694.26**	**$ 353,764.00**	**$ 4,382,974.00**	**$ -**
	CIP EXPENDITURES					
	CAPITAL OUTLAY EXPENSES ADMINISTRATION	$ 85,692.60	$ 71,705.36	$ 36,000.00	$ 125,000.00	$ -
	CAPITAL OUTLAY EXPENSES LAW ENFORCEMENT	$ -	$ 49,483.58	$ 37,475.00	$ 67,500.00	$ -
	CAPITAL OUTLAY EXPENSES BUILDING	$ -	$ 242.91	$ -	$ -	$ -
	CAPITAL OUTLAY EXPENSES PW-STREETS	$ 192,000.00	$ 121,676.49	$ 20,500.00	$ 430,000.00	$ -
	CAPITAL OUTLAY EXPENSES PW -STREETS 5TH & GRAND	$ -	$ 94,833.81	$ 25,000.00	$ 3,200,000.00	
	CAPITAL OUTLAY EXPENSES PW - PARKS	$ 37,750.00	$ 17,338.24	$ 42,300.00	$ 50,000.00	$ -
	Subgroup : CIP EXPENDITURES	$ 315,442.60	$ 355,280.39	$ 161,275.00	$ 672,500.00	$ -
	Subgroup : CIP EXPENDITURES - 5TH & GRAND	$ -	$ -	$ -	$ 598,500.00	
	CIP TOTALS				*** CHECK NOTES BELOW**	
FY-2025 YEAR END PROJECTED SALES TAX CAPITAL IMPROVEMENT FUND BALANCE					$ 960,000.00	
	NET SURPLUS (DEFICIT) - CIP (LESS 5TH & GRAND)	**$ 104,543.21**	**$ 58,849.28**	**$ 161,225.00**	**$ 841,474.00**	**$ -**
	***WILL REQUIRE THE USE OF FUND BALANCE**					

ACCOUNT	DESCRIPTION	ACTUAL FY-2023 BUDGET	ACTUAL FY-2024 BUDGET	PROJECTED FY-2025 BUDGET	PROPOSED FY-2026 BUDGET	ADOPTED FY-2026 BUDGET
ADMINISTRATION	**PERSONNEL SERVICES**					
10-41-01	MAYOR & TRUSTEES	$ 3,821.94	$ 9,079.71	$ 5,500.00	$ 2,400.00	
10-41-02	TOWN ADMINISTRATOR/CONTRACT LABOR	$ 153,114.33	$ 45,375.86	$ 35,000.00	$ 33,000.00	
10-41-03	SALARIES & WAGES	$ 84,175.47	$ 69,271.56	$ 73,000.00	$ 95,000.00	
10-41-04	EMPLOYER FICA	$ 5,273.88	$ 7,538.34	$ 7,250.00	$ 8,750.00	
10-41-05	EMPLOYER MEDICARE	$ 1,233.33	$ 1,740.71	$ 1,700.00	$ 2,100.00	
10-41-06	UNEMPLOYMENT TAX	$ 152.18	$ 290.10	$ 300.00	$ 300.00	
10-41-07	INSURANCE BENEFITS	$ 15,106.27	$ 23,424.45	$ 25,000.00	$ 34,300.00	
10-41-08	RETIREMENT BENEFITS	$ 1,995.95	$ 4,964.45	$ 4,750.00	$ 8,000.00	
10-41-09	LIFE/DISABILITY INSURANCE	$ -	$ -	$ -	$ 350.00	
10-41-10	WORKMEN'S COMPENSATION	$ -	$ 1,797.54	$ 1,400.00	$ 1,600.00	
10-41-13	OVERTIME	$ -	$ 1,579.49	$ 2,300.00	$ 3,000.00	
	Subgroup : Personnel Services	**$ 264,873.35**	**$ 165,062.21**	**$ 156,200.00**	**$ 188,800.00**	**$ -**
ADMINISTRATION	**OPERATING**					
10-41-15	OFFICE SUPPLIES	$ 10,542.87	$ 2,600.53	$ 2,000.00	$ 2,000.00	
10-41-16	OPERATING SUPPLIES	$ 6,322.12	$ 3,032.18	$ 2,900.00	$ 2,900.00	
10-41-17	POSTAGE	$ 5,785.68	$ 5,446.25	$ 1,100.00	$ 1,100.00	
10-41-20	LEGAL, ENGINEERING & PROFESSIONAL SERVICES	$ 77,378.25	$ 69,039.29	$ 48,000.00	$ 55,000.00	
10-41-21	AUDIT & BUDGET EXPENSE	$ -	$ 6,708.34	$ 4,000.00	$ 5,500.00	
10-41-22	REPAIRS & MAINTENANCE	$ 1,834.54	$ 1,088.49	$ 1,000.00	$ 1,000.00	
10-41-23	VEHICLE EXPENSE	$ -	$ -	$ 500.00	$ 750.00	
10-41-25	TOWN HALL EXPENSE	$ 17,839.90	$ 5,413.69	$ 3,500.00	$ 3,550.00	
10-41-26	TRAVEL, MEETINGS, & TRAININGS	$ 11,828.59	$ 7,579.31	$ 7,500.00	$ 7,500.00	
10-41-27	INSURANCE & BONDS	$ 4,427.09	$ 12,587.34	$ 10,000.00	$ 10,000.00	
10-41-28	UTILITIES	$ 6,324.17	$ 3,119.95	$ 5,000.00	$ 5,000.00	
10-41-29	TELEPHONE & INTERNET	$ 1,243.12	$ 814.40	$ 2,300.00	$ 2,800.00	
10-41-30	PUBLISHING ADS	$ 8,917.57	$ 12,033.92	$ 1,000.00	$ 2,400.00	
10-41-31	DUES & SUBSCRIPTIONS	$ 25,888.85	$ 37,457.21	$ 30,000.00	$ 37,700.00	
10-41-33	DATA PROCESSING	$ 6,981.44	$ 694.61	$ 5,000.00	$ 7,500.00	
10-41-40	MISCELLANEOUS	$ 6,133.09	$ 23,421.86	$ 1,500.00	$ 1,000.00	
10-41-43	CULTURAL EVENTS	$ -	$ -	$ 400.00	$ -	
10-41-44	HUMAN SERVICES	$ 3,441.93	$ 3,018.05	$ 7,100.00	$ 7,500.00	
10-41-45	BUILDING INSPECTOR	$ -	$ -	$ -	$ -	
10-41-90	TREASURER'S FEE	$ 3,082.96	$ 12,734.09	$ 13,000.00	$ 14,300.00	
	Subgroup : Operating Expenditures	**$ 197,972.17**	**$ 206,789.51**	**$ 145,800.00**	**$ 167,500.00**	**$ -**
	GENERAL FUND TOTAL	**$ 462,845.52**	**$ 371,851.72**	**$ 302,000.00**	**$ 356,300.00**	**$ -**
ADMINISTRATION	**CAPITAL OUTLAY & TRANSFERS**					
10-41-73	BUILDING IMPROVEMENTS	$ -	$ 1,572.69	$ 18,000.00	$ 50,000.00	
10-41-74	MACHINERY & EQUIPMENT	$ -	$ 3,662.46	$ 18,000.00	$ -	
10-41-75	GRANT PROJECTS	$ 85,692.60	$ 66,470.21	$ -	$ -	
10-41-78	GRANT PROJECT - CODE REVISION	$ -	$ -	$ -	$ 75,000.00	
10-41-99	TRANSFERS	$ -	$ -	$ -	$ -	$ -
	SUBGROUP : SALES TAX CIP TOTAL	**$ 85,692.60**	**$ 71,705.36**	**$ 36,000.00**	**$ 125,000.00**	**$ -**

ACCOUNT	DESCRIPTION	ACTUAL FY-2023 BUDGET	ACTUAL FY-2024 BUDGET	PROJECTED FY-2025 BUDGET	PROPOSED FY-2026 BUDGET	ADOPTED FY-2026 BUDGET
LAW ENFORCEMENT	**PERSONNEL SERVICES**					
10-42-02	CONTRACT LABOR (JUDGE)	$ 8,160.00	$ 5,820.00	$ 7,200.00	$ 7,500.00	
10-42-03	SALARIES & WAGES	$ 425,548.60	$ 438,392.30	$ 477,500.00	$ 525,000.00	
10-42-04	EMPLOYER FICA	$ 5,314.63	$ 3,508.15	$ 5,500.00	$ 36,000.00	
10-42-05	EMPLOYER MEDICARE	$ 6,047.55	$ 6,556.56	$ 7,000.00	$ 8,500.00	
10-42-06	UNEMPLOYMENT TAX	$ 880.01	$ 904.31	$ 1,100.00	$ 1,200.00	
10-42-07	INSURANCE BENEFITS	$ 53,715.89	$ 59,209.55	$ 85,800.00	$ 109,250.00	
10-42-08	RETIREMENT BENEFITS	$ 8,963.07	$ 9,519.52	$ 11,500.00	$ 13,050.00	
10-42-09	LIFE/DISABILITY INSURANCE	$ -	$ -	$ -	$ 1,300.00	
10-42-10	WORKMEN'S COMPENSATION	$ 10,010.00	$ 8,695.93	$ 13,000.00	$ 16,000.00	
10-42-11	FPPA PENSION	$ 32,996.18	$ 34,408.19	$ 44,000.00	$ 49,000.00	
10-42-12	FPPA D&D	$ 9,406.78	$ 12,561.21	$ 16,700.00	$ 17,500.00	
10-42-13	OVERTIME	$ (164.31)	$ 15,800.04	$ 15,000.00	$ 17,700.00	
	Subgroup : Personnel Services	**$ 560,878.40**	**$ 595,375.76**	**$ 684,300.00**	**$ 802,000.00**	**$ -**
LAW ENFORCEMENT	**OPERATING**					
10-42-15	OFFICE SUPPLIES	$ 1,480.51	$ 529.82	$ 1,000.00	$ 1,500.00	
10-42-16	OPERATING SUPPLIES	$ 23,436.61	$ 15,360.77	$ 4,000.00	$ 4,000.00	
10-42-17	POSTAGE	$ -	$ 72.31	$ 500.00	$ 250.00	
10-42-19	UNIFORMS	$ -	$ -	$ -	$ 10,000.00	
10-42-20	LEGAL, ENGINEERING & PROFESSIONAL SERVICES	$ 2,648.35	$ 9,185.47	$ 12,000.00	$ 15,000.00	
10-42-22	REPAIRS & MAINTENANCE	$ 630.29	$ 688.06	$ 1,000.00	$ 1,250.00	
10-42-23	VEHICLE EXPENSE	$ 18,481.34	$ 25,552.68	$ 16,000.00	$ 18,000.00	
10-42-26	TRAVEL, MEETINGS, & TRAININGS	$ 8,583.75	$ 4,777.57	$ 3,000.00	$ 3,500.00	
10-42-27	INSURANCE & BONDS	$ 27,701.61	$ 42,011.01	$ 57,000.00	$ 60,500.00	
10-42-28	UTILITIES	$ 1,819.06	$ 2,432.07	$ 2,700.00	$ 2,500.00	
10-42-29	TELEPHONE & INTERNET	$ 2,663.87	$ 2,379.05	$ 5,600.00	$ 6,000.00	
10-42-30	PUBLISHING ADS	$ -	$ -	$ 100.00	$ -	
10-42-31	DUES & SUBSCRIPTIONS	$ 1,071.86	$ 1,516.73	$ 6,500.00	$ 6,500.00	
10-42-33	DATA PROCESSING	$ 15,624.24	$ 3,936.91	$ 2,470.00	$ 2,500.00	
10-42-42	CONTRACT SERVICES	$ 10,217.41	$ 13,499.37	$ 30,000.00	$ 15,000.00	
10-42-44	HUMAN SERVICES	$ 1,339.45	$ 995.06	$ 1,300.00	$ 1,500.00	
	Subgroup : Operating Expenditures	**$ 115,698.35**	**$ 122,936.88**	**$ 143,170.00**	**$ 148,000.00**	**$ -**
	GENERAL FUND TOTAL	**$ 676,576.75**	**$ 718,312.64**	**$ 827,470.00**	**$ 950,000.00**	**$ -**
LAW ENFORCEMENT	**CAPITAL OUTLAY & TRANSFERS**					
10-42-73	BUILDING IMPROVEMENTS	$ -	$ 2,920.28	$ 7,000.00	$ 2,500.00	
10-42-74	MACHINERY & EQUIPMENT	$ -	$ 46,563.30	$ 30,475.00	$ 65,000.00	
	SUBGROUP : SALES TAX CIP TOTAL	**$ -**	**$ 49,483.58**	**$ 37,475.00**	**$ 67,500.00**	**$ -**

DESCRIPTION	ACTUAL FY-2023 BUDGET	ACTUAL FY-2024 BUDGET	PROJECTED FY-2025 BUDGET	PROPOSED BUDGET FY-2026	ADOPTED BUDGET FY-2026
PERSONNEL SERVICES					
MAYOR & TRUSTEES	$ -	$ -	$ -	$ -	
CONTRACT LABOR	$ 34,030.00	$ 5,437.50	$ -	$ -	
SALARIES & WAGES	$ 3,091.67	$ -	$ -	$ -	
EMPLOYER FICA	$ 170.03	$ -	$ -	$ -	
EMPLOYER MEDICARE	$ 39.79	$ -	$ -	$ -	
UNEMPLOYMENT TAX	$ 5.05	$ -	$ -	$ -	
INSURANCE BENEFITS	$ 1,181.58	$ -	$ -	$ -	
RETIREMENT BENEFITS	$ 100.17	$ -	$ -	$ -	
LIFE/DISABILITY INSURANCE	$ -	$ -	$ -	$ -	
WORKMEN'S COMPENSATION	$ 25.00	$ -	$ -	$ -	
OVERTIME	$ -	$ -	$ -	$ -	
Subgroup : Personnel Services	**$ 38,643.29**	**$ 5,437.50**	**$ -**	**$ -**	**$ -**
OPERATING					
OFFICE SUPPLIES	$ -	$ -	$ 75.00	$ -	
OPERATING SUPPLIES	$ 762.50	$ -	$ 15.00	$ -	
POSTAGE	$ 1.20	$ -	$ -	$ -	
LEGAL, ENGINEERING & PROFESSIONAL SERVICES	$ 63.90	$ 35,836.00	$ 35,000.00	$ 40,000.00	
REPAIRS & MAINTENANCE	$ -	$ -	$ -	$ -	
VEHICLE EXPENSE	$ 1,375.51	$ -	$ -	$ -	
TRAVEL & MEETINGS	$ -	$ -	$ 75.00	$ -	
INSURANCE & BONDS	$ 1,010.12	$ 4,544.77	$ -	$ -	
UTILITIES	$ 966.19	$ 239.85	$ -	$ -	
TELEPHONE & INTERNET	$ -	$ -	$ -	$ -	
PUBLISHING ADS	$ -	$ -	$ 100.00	$ -	
DUES & SUBSCRIPTIONS	$ 145.00	$ 290.00	$ 700.00	$ -	
DATA PROCESSING	$ 136.10	$ 3,914.54	$ -	$ -	
MISCELLANEOUS	$ -	$ -	$ -	$ -	
CULTURAL EVENTS	$ -	$ -	$ -	$ -	
HUMAN SERVICES	$ -	$ -	$ -	$ -	
Subgroup : Operating Expenditures	**$ 4,460.52**	**$ 44,825.16**	**$ 35,965.00**	**$ 40,000.00**	**$ -**
GENERAL FUND TOTAL	**$ 43,103.81**	**$ 50,262.66**	**$ 35,965.00**	**$ 40,000.00**	**$ -**
CAPITAL OUTLAY & TRANSFERS					
BUILDING IMPROVEMENTS	$ -	$ 54.20	$ -	$ -	$ -
MACHINERY & EQUIPMENT	$ -	$ 188.71	$ -	$ -	$ -
SUBGROUP : SALES TAX CIP TOTAL	**$ -**	**$ 242.91**	**$ -**	**$ -**	**$ -**

ACCOUNT	DESCRIPTION	ACTUAL FY-2023 BUDGET	ACTUAL FY-2024 BUDGET	PROJECTED FY-2025 BUDGET	PROPOSED FY-2026 BUDGET	ADOPTED FY-2026 BUDGET
STREETS	PERSONNEL SERVICES					
10-45-02	CONTRACT LABOR	$ -	$ 700.00	$ -	$ 12,000.00	
10-45-03	SALARIES & WAGES	$ 105,389.89	$ 105,716.64	$ 80,000.00	$ 109,000.00	
10-45-04	EMPLOYER FICA	$ 6,042.00	$ 6,621.77	$ 5,200.00	$ 7,800.00	
10-45-05	EMPLOYER MEDICARE	$ 1,497.11	$ 1,548.65	$ 1,300.00	$ 1,900.00	
10-45-06	UNEMPLOYMENT TAX	$ 196.88	$ 213.61	$ 300.00	$ 300.00	
10-45-07	INSURANCE BENEFITS	$ 13,229.99	$ 18,312.75	$ 16,500.00	$ 22,000.00	
10-45-08	RETIREMENT BENEFITS	$ 3,601.02	$ 4,858.13	$ 4,750.00	$ 6,500.00	
10-45-09	LIFE/DISABILITY INSURANCE	$ -	$ -	$ -	$ 500.00	
10-45-10	WORKMEN'S COMPENSATION	$ 3,714.00	$ 5,142.19	$ 6,500.00	$ 6,100.00	
10-45-13	OVERTIME	$ -	$ 2,815.73	$ 2,500.00	$ 3,900.00	
	Subgroup : Personnel Services	**$ 133,670.89**	**$ 145,929.47**	**$ 117,050.00**	**$ 170,000.00**	**$ -**
STREETS	OPERATING					
10-45-15	OFFICE SUPPLIES	$ 249.24	$ 8.79	$ 500.00	$ 100.00	
10-45-16	OPERATING SUPPLIES	$ 17,489.55	$ 2,016.66	$ 7,250.00	$ 7,300.00	
10-45-17	POSTAGE	$ -	$ 1.40	$ -	$ -	
10-45-19	UNIFORMS	$ -	$ -	$ -	$ 2,000.00	
10-45-20	LEGAL, ENGINEERING & PROFESSIONAL SERVICES	$ 59,154.47	$ 5,735.72	$ 17,500.00	$ 20,000.00	
10-45-21	AUDIT & BUDGET EXPENSE	$ -	$ 2,208.33	$ 1,600.00	$ 2,500.00	
10-45-22	REPAIRS & MAINTENANCE	$ 38,156.72	$ 20,779.63	$ 12,000.00	$ 12,000.00	
10-45-23	VEHICLE EXPENSE	$ 10,305.61	$ 4,442.14	$ 7,500.00	$ 8,000.00	
10-45-24	RENTALS	$ -	$ -	$ -	$ -	
10-45-25	SHOP EXPENSE	$ 3,988.09	$ 3,286.62	$ 9,000.00	$ 9,000.00	
10-45-26	TRAVEL, MEETINGS & TRAININGS	$ -	$ 1,128.77	$ 1,500.00	$ 1,500.00	
10-45-27	INSURANCE & BONDS	$ 4,006.50	$ 6,557.98	$ 3,800.00	$ 4,500.00	
10-45-28	UTILITIES	$ 11,522.24	$ 10,546.35	$ 12,000.00	$ 12,000.00	
10-45-29	TELEPHONE & INTERNET	$ 283.84	$ 632.56	$ 1,500.00	$ 1,500.00	
10-45-30	PUBLISHING ADS	$ -	$ 157.25	$ 100.00	$ 100.00	
10-45-31	DUES & SUBSCRIPTIONS	$ 784.42	$ 5,679.89	$ 3,500.00	$ -	
10-45-32	FEES & PERMITS	$ 122.00	$ 40.00	$ -	$ 2,500.00	
10-45-33	DATA PROCESSING	$ -	$ 136.10	$ 1,250.00	$ -	
10-45-40	MISCELLANEOUS	$ 1,763.66	$ 2,241.77	$ 1,000.00	$ -	
10-45-42	SNOW REMOVAL	$ 12,734.57	$ 3,541.68	$ 12,000.00	$ 15,000.00	
10-45-43	CULTURAL EVENTS	$ -	$ -	$ -	$ -	
10-45-44	HUMAN SERVICES	$ -	$ -	$ -	$ -	
10-45-45	BUILDING INSPECTOR	$ -	$ -	$ -	$ -	
	Subgroup : Operating Expenditures	**$ 160,560.91**	**$ 69,141.64**	**$ 92,000.00**	**$ 98,000.00**	**$ -**
	GENERAL FUND TOTAL	**$ 294,231.80**	**$ 215,071.11**	**$ 209,050.00**	**$ 268,000.00**	**$ -**
STREETS	CAPITAL OUTLAY & TRANSFERS					
10-45-70	CAPITAL OUTLAY	$ -	$ 70,704.64	$ -	$ -	
10-45-71	RIGHT OF WAY MAINTENANCE	$ -	$ -	$ -	$ 30,000.00	
10-45-72	5TH STREET REALIGNMENT	$ -	$ 94,833.81	$ 25,000.00	$ 3,200,000.00	
10-45-73	BUILDING IMPROVEMENTS	$ -	$ -	$ 500.00	$ -	
10-45-74	MACHINERY & EQUIPMENT	$ -	$ 50,971.85	$ 20,000.00	$ 75,000.00	
10-45-75	GRANT PROJECTS	$ -	$ -	$ -	$ 325,000.00	
10-45-90	TREASURER'S FEE	$ -	$ -	$ -	$ -	
10-45-99	TRANSFERS	$ 192,000.00	$ -	$ -	$ -	
	SUBGROUP : SALES TAX CIP TOTAL	**$ 192,000.00**	**$ 121,676.49**	**$ 20,500.00**	**$ 430,000.00**	**$ -**

ACCOUNT	DESCRIPTION	ACTUAL FY-2023 BUDGET	ACTUAL FY-2024 BUDGET	PROJECTED FY-2025 BUDGET	PROPOSED FY-2026 BUDGET	ADOPTED FY-2026 BUDGET
PARKS	PERSONNEL SERVICES					
10-46-02	CONTRACT LABOR (SEASONAL EMPLOYEES)	$ 10,748.91	$ 1,000.00	$ -	$ 38,400.00	
10-46-03	SALARIES & WAGES	$ 65,259.03	$ 86,231.58	$ 59,000.00	$ 68,000.00	
10-46-04	EMPLOYER FICA	$ 3,959.44	$ 5,389.04	$ 4,500.00	$ 6,800.00	
10-46-05	EMPLOYER MEDICARE	$ 925.95	$ 1,260.32	$ 1,100.00	$ 1,600.00	
10-46-06	UNEMPLOYMENT TAX	$ 120.78	$ 173.86	$ 200.00	$ 250.00	
10-46-07	INSURANCE BENEFITS	$ 7,930.12	$ 17,275.20	$ 12,500.00	$ 12,350.00	
10-46-08	RETIREMENT BENEFITS	$ 2,386.21	$ 3,964.30	$ 3,500.00	$ 3,600.00	
10-46-09	LIFE/DISABILITY INSURANCE	$ -	$ -	$ -	$ 200.00	
10-46-10	WORKMEN'S COMPENSATION	$ 1,594.00	$ 3,251.09	$ 3,300.00	$ 3,600.00	
10-46-13	OVERTIME	$ -	$ 2,479.61	$ 1,750.00	$ 2,200.00	
	Subgroup : Personnel Services	**$ 92,924.44**	**$ 121,025.00**	**$ 85,850.00**	**$ 137,000.00**	**$ -**
PARKS	OPERATING					
10-46-15	OFFICE SUPPLIES	$ 153.55	$ 7.98	$ 150.00	$ 100.00	
10-46-16	OPERATING SUPPLIES	$ -	$ 4,266.96	$ 3,500.00	$ 3,900.00	
10-46-17	POSTAGE	$ -	$ 67.17	$ -	$ -	
10-46-19	UNIFORMS	$ -	$ -	$ -	$ 2,000.00	
10-46-20	LEGAL, ENGINEERING & PROFESSIONAL SERVICES	$ -	$ 942.72	$ 1,500.00	$ 1,500.00	
10-46-21	AUDIT & BUDGET EXPENSE	$ -	$ 2,208.33	$ 1,600.00	$ 1,500.00	
10-46-22	REPAIRS & MAINTENANCE	$ 42,676.66	$ 12,050.90	$ 33,000.00	$ 20,000.00	
10-46-23	VEHICLE EXPENSE	$ 5,499.77	$ 4,312.87	$ 5,100.00	$ 4,500.00	
10-46-24	RENTALS	$ 3,181.00	$ 3,990.00	$ 300.00	$ -	
10-46-25	SHOP EXPENSE	$ 1,204.76	$ 1,699.10	$ 2,400.00	$ 2,500.00	
10-46-26	TRAVEL, MEETINGS & TRAININGS	$ -	$ 112.59	$ 500.00	$ 500.00	
10-46-27	INSURANCE & BONDS	$ 5,812.39	$ 8,667.64	$ 6,500.00	$ 6,500.00	
10-46-28	UTILITIES	$ 7,926.66	$ 8,424.03	$ 7,500.00	$ 7,500.00	
10-46-29	TELEPHONE & INTERNET	$ 283.83	$ 510.93	$ 1,200.00	$ 1,500.00	
10-46-30	PUBLISHING ADS	$ -	$ -	$ -	$ -	
10-46-31	DUES & SUBSCRIPTIONS	$ -	$ 2,152.60	$ 2,700.00	$ 3,000.00	
10-46-32	FEES & PERMITS	$ 773.45	$ -	$ -	$ -	
10-46-33	DATA PROCESSING	$ -	$ -	$ -	$ -	
10-46-40	MISCELLANEOUS	$ 249.87	$ 1,767.10	$ 1,500.00	$ 500.00	
10-46-42	CONTRACT SERVICES	$ 3,282.70	$ 11,862.62	$ 1,000.00	$ 500.00	
10-46-43	CULTURAL EVENTS	$ -	$ -	$ -	$ -	
10-46-44	HUMAN SERVICES	$ -	$ -	$ 1,000.00	$ -	
10-46-45	BUILDING INSPECTOR	$ -	$ -	$ -	$ -	
	Subgroup : Operating Expenditures	**$ 71,044.64**	**$ 63,043.54**	**$ 69,450.00**	**$ 56,000.00**	**$ -**
	GENERAL FUND TOTAL	**$ 163,969.08**	**$ 184,068.54**	**$ 155,300.00**	**$ 193,000.00**	**$ -**
PARKS	CAPITAL OUTLAY & TRANSFERS					
10-46-70	CAPITAL OUTLAY	$ 37,750.00	$ 11,269.08	$ -	$ 5,000.00	
10-46-71	RIGHT OF WAY MAINTENANCE	$ -	$ -	$ -	$ 20,000.00	
10-46-73	BUILDING IMPROVEMENTS	$ -	$ 2,009.89	$ 34,000.00	$ 5,000.00	
10-46-74	MACHINERY & EQUIPMENT	$ -	$ 4,059.27	$ 5,800.00	$ 20,000.00	
10-46-75	GRANT PROJECTS	$ -	$ -	$ 2,500.00	$ -	
10-46-90	TREASURER'S FEE	$ -	$ -	$ -	$ -	
10-46-99	TRANSFERS	$ -	$ -	$ -	$ -	
	SUBGROUP : SALES TAX CIP TOTAL	**$ 37,750.00**	**$ 17,338.24**	**$ 42,300.00**	**$ 50,000.00**	**$ -**